



RENTON REGIONAL FIRE AUTHORITY

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2023 BUDGET REPORT

WWW.RENTONRFA.COM

PROFESIONALISM ● INTEGRITY ● LEADERSHIP ● LOYALTY ● ACCOUNTABILITY ● RESPECT

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Introduction and Profile



Budget Message

We are pleased to present to you the 2023 Operating Budget for Renton Regional Fire Authority (RRFA). The total operating budget for 2023 is \$50.8 million. We are proud and honored that we can continue to provide our community with a high quality, responsive fire, rescue, and emergency medical services in return for their investment in the RRFA.

This budget has been designed to meet the current needs and to anticipate the future requirements of the RRFA. We used a conservative revenue forecast, combined with expenditures reflecting basic service levels that are consistent with the RRFA's adopted financial policies and state law. This budget is the financial master plan for the RRFA and is prepared in accordance with the cash basis of accounting. It is consistent with our mission statement and strategic plan and has been prepared with the priorities and resources necessary to accomplish our strategic priorities and objectives.

As we began the process of developing the 2023 fiscal year's budget, we were faced with the challenges of expiring labor agreements and the state's constitutional constraint on our ability to increase property taxes by no more than 1%. We will address each of these challenges below.

Wages and benefits represent 75% of the RRFA's operating expenditures. The RRFA's labor agreements with IAFF and ASFCME ended on December 31, 2022, and were actively being negotiated while the budget was being prepared. Working collaboratively with both labor groups, we were able to successfully negotiate agreements through 2025, within projected revenues. These labor agreements, along with the compensation and benefit policies for non-bargaining unit personnel, were considered as we finalized the budget process.

Property tax revenue represents approximately 37% of the RRFA's 2023 operating revenue. Increases in property tax revenue are limited by tax rate ceilings and property tax caps. Initiative 747 was approved by the voters of Washington state in 2001 and prohibits taxing districts from increasing their tax levies by more than 1% per year. As such, the RRFA is legally restricted to a 1% property tax increase which, in 2023, represents a revenue increase of less than \$200,000, not including new construction.

Table 1. Property Tax Over Time

Year	Budget	Property Tax	% of budget
2018	\$37,703,270	\$16,588,644	44%
2019	\$41,827,223	\$16,974,637	41%
2020	\$42,694,027	\$17,331,216	41%
2021	\$43,442,966	\$18,070,212	42%
2022	\$45,870,788	\$18,309,165	40%
2023	\$50,841,205	\$18,727,640	37%

Fire Benefit Charge (FBC) revenue represents approximately 35% of our operating revenue. Our voter approved FBC provides revenue to offset the restriction on property tax and allows us to fund our level of service while keeping up with the rising costs for personnel, goods, and services. The funds received from a fire benefit charge cannot exceed 60% of our total operational budget. Although state law allows the benefit charge to be up to 60% of the RRFA's operational budget, we have stayed well below that amount as shown in the table below.

Table 2. Fire Benefit Charge Over Time

Year	Budget	FBC	% of budget
2018	\$37,703,270	\$14,525,029	39%
2019	\$41,827,223	\$17,168,584	41%
2020	\$42,694,027	\$16,877,336	40%
2021	\$43,442,966	\$17,303,041	40%
2022	\$45,870,788	\$17,507,534	38%
2023	\$50,841,205	\$17,938,194	35%

We are happy to affirm that not only will existing service levels will be maintained with this budget, and while overall the priorities for the 2023 budget year do not differ significantly from the priorities of 2022, several program enhancements were considered and adopted during the budget process. Program enhancements and projects included in the 2023 budget are:

- The addition of a peak-hour Aid Unit for the downtown core area. (A311)
- The addition of a second CARES unit to service the Skyway, Fairwood, and Renton communities.
- The addition of a behavioral health specialist to support employee mental health.
- Replacement and purchase of additional bunker gear for firefighter safety.
- Relocation of the logistics warehouse from Kent to Renton
- Station 13 remodel to add additional space for IT, planning, and facilities.

Looking forward, several options exist to maintain current service levels beyond 2023 while maintaining a balanced budget:

- Limit increases in expenses. The RRFA's budget process provides a solid system for ensuring that changes in expense are tied to specific strategic goals, initiatives, and related outcomes. Limited increases over the last several years have significantly improved the RRFA's financial position.
- Identify and develop additional revenue streams.
- Determine at what point it will be necessary to present a lid lift to the RRFA's voters. As intended by the Washington State Constitution and related laws regarding property tax limitations, the RRFA's voters have the authority to increase the levy rate to maintain or improve service levels.

The RRFA is pleased to report that although this budget was created to the best of our abilities, we are prepared for unanticipated fiscal uncertainties headed into 2023. At the end of December 2022, we are estimated to have a balance of \$167 thousand in the Contingency Fund and a \$24 million fund balance. These funds are readily available to offset any economic uncertainty in 2023.

Outlined below are several key items that impact the budget. This table represents most of the adjustments to the 2023 budget.

Table 3. Major Impacts to Budget

Description	Increase (Decrease) from Prior Year
Subscriptions increase due to the newly added Behavioral Health Unit	\$64K
Post-Retirement Benefits is newly added this year due to CBA	\$36K
Salaries & Wages increase due to COLA, longevity, step increases and 2 additional FTEs	\$2.5M
Separation Pay decreased because separations will be paid out of the Liability Fund going forward since it is now fully funded	(\$520K)
MERP expense increase due to the employer's contribution increasing by \$100/month as bargained in the CBA	\$181K
Professional Services increase is due to the increase in the FDCARES contract	\$761K
Fleet ILA increased	\$48K
Transfer Out to Operating Reserve increased to get to our target fund balance of 33.3% of our operating budget	\$1.28M
Overtime increased due to the staffing of Aid 311	\$996K

For FY223, there were no changes between the proposed and the adopted budget.

We sincerely appreciate the efforts of all who have assisted with the preparation of the 2023 Budget. The Board's involvement ensures that RRFA's goals are clear and provides an opportunity for communication of services and expectations. Based on these collaborative efforts, we respectfully submit this 2023 Budget for your review and consideration.

Introduction

The Renton Regional Fire Authority (RRFA) is a full service, all hazard fire and rescue fire authority providing fire suppression, fire prevention, emergency medical services, basic life support (BLS) transportation, and special team responses, including hazardous materials, water rescue, technical rescue, and wildland fire suppression and mitigation to the residents of Renton and King County Fire District 25 and King County Fire District 40.

Formation of the RRFA was approved by over 60% of voters in April 2016 and the RRFA began operations on July 1, 2016. The RRFA currently has 176 employees and staffs seven fire stations 24/7 across its service area. Oversight of the RRFA is performed by the voter-elected six-person Governance Board, three from the City of Renton and three from Fire District 25.

Our vision is to work to make our community safer, healthier, and stronger. This encompasses training, public education and outreach, fire prevention, community events and well-maintained equipment which all allow maximum efficiency and safety for both our firefighters and our community.

We are located at the southern end of Lake Washington in King County, about 10 miles southeast of downtown Seattle. The area served by the RRFA covers almost 40 square miles of a variety of topographical landscape including rural wooded areas, high angle hills and trails, multiple rivers, and in addition to the RRFA's base service area we are prepared to serve 57 acres of land and water along the southwestern shore of Lake Washington. Our organization is a mix of residential, multifamily, high-rises and commercial properties with several large businesses including Boeing, Paccar, IKEA, Metro Water treatment plant, the Federal Reserve Bank, the home of the Seattle Seahawks Training Facility (VMAC) and soon, home of the Seattle Sounders Training Facility.

The RRFA's population has increased over 150% since 1990 and is expected to grow 8-10% in the next 10 years due to a shortage of buildable land in the areas north of Renton such as the Seattle/Bellevue area. The jurisdiction served by the RRFA has a diverse population. As of 2020, per the King County Assessments Census Bureau, 34% of languages spoken at home is something other than English and over 50% of the citizen's we serve are minorities.

In 2018, our Public Protection Classification (PPC) was upgraded from a Class 3 to a Class 2. This put us in the top 5 percent of fire and life safety agencies in the country and means potential insurance premium savings for Renton property owners!

The PPC program is a tool developed by the Insurance Services Office (ISO) for property and casualty insurers to properly assess their risk by rating fire protection services throughout the United States. The improvements made to fire and life safety throughout Renton since the inception of the RRFA have led to this outstanding upgrade in PPC for our community. Because PPC is one of the key factors in insurance premium determination, not only does this upgrade represent exceptional fire and life safety protection, but Renton property owners also have an even greater opportunity to realize insurance premium savings.

Renton RFA was founded on the commitment to community, and we are honored to serve the people of Renton.

Values

Our values are derived from a long-standing history of commitment to public service. We are proud and honored to serve the Renton community and strive each day to do so with the utmost professionalism, integrity, leadership, loyalty, accountability, and respect. We begin each day conscious of our dedication to making this community safer, healthier and stronger than the day before, and we hold ourselves accountable to those values.

Mission



Responding to and recovering from emergencies.



Reducing risk for all hazards.



Building a culture of safety and support for our members.



Adapting to future challenges through strategic planning.

Vision

Working to make our community safer, healthier, and stronger.

Guiding Principles

PROFESSIONALISM

- We pursue every opportunity to deliver our best possible services to our community.
- We are actively committed to the success of the organization.
- We build on professional competence to achieve excellence.

INTEGRITY

- We continually demonstrate honest and ethical behavior to build and earn trust.

LEADERSHIP

- We proactively identify our leaders at all levels.
- Leaders positively influence the work environment and inspire others to achieve success in their responsibilities.
- We demonstrate consistent, respectful, and responsive communications with all others.
- We invest in professional development of our leaders.
- Each member has a leadership role within the department.

LOYALTY

- We will be mindful of how we represent our members, the organization, and the community.
- We will follow through with our commitments to ourselves, the RRFA and the community.
- We will always be faithful to ourselves and what we believe.

ACCOUNTABILITY

- We are personally and professionally accountable for our actions, behaviors, and decisions.
- We treat all members in a consistent and equitable manner, regardless of roles and responsibilities.

RESPECT

- We treat internal and external customers with empathy and compassion.
- We embrace the diversity of our community and our individual perspectives, experiences, and identities.

Strategic Goals

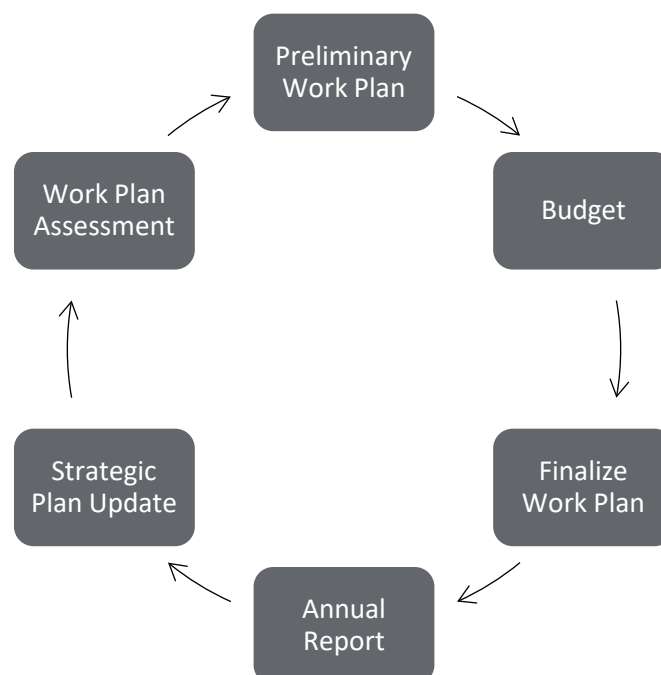
In 2018, Renton RFA earned a Public Protection Class rating of Class 2, putting us in the top five percent of fire and life safety agencies across the country. But we did not accomplish this alone. Only with the support of our amazing community are we able to make such significant impacts. For that, we are grateful and continue to work hard to earn that trust and support every day.

To continue that forward momentum, the RRFA has invested in the creation of a strategic plan to help guide our organization. The plan is designed to ensure that we continue down the best path for the health and safety of our growing community. This plan was created with input from the strategic team, our consultants, and our community. Our primary goal is to provide the best possible service to the community we are proud to serve Renton.

This plan, found [here](#), was designed to set the strategic direction with our core services for five years from 2021-2025, to meet the expectations of our community and our members by:

- Describing the kind of organization we want to be, including our culture and how we work together as a team.
- Aligning organizational decision-making and investments around agreed-upon priorities.
- Helping us adapt to changes happening in the community, guiding our hiring, training, and services.
- Creating a vision and guiding framework for the future of the organization beyond any one individual or leadership tenure.

Through the annual strategic plan cycle depicted below, the RRFA will assess and report on performance metrics and establish annual implementation tactics, work plans, and resource allocations aligned with this plan's properties.



Strategic Goals (continued)

Strategies for achieving goals:

Our Services

- Establish and meet standards to provide the best possible services to our community.
- Act to prevent fires and health emergencies.
- Respond with expertise, professionalism, and compassion when our community needs us.
- Be a strong partner in collaborative regional efforts.
- Train to be the most capable and professional emergency personnel.

Our Community

- Cultivate community trust through ongoing communication and engagement.
- Enhance our ability to effectively serve our increasingly diverse community.
- Support the effectiveness of the Renton Regional Fire Authority Governance Board.

Our Members

- Ensure our members are physically and mentally healthy.
- Attract, develop, and retain the individual talent and commitment necessary to form a high-performing organization.
- Strengthen the alignment of individual and organizational goals.

Our Resources

- Ensure our organization has the tools and technology needed to be safe and successful.
- Manage public resources wisely.

The next page shows some of the RRFA'S tasks that are in process, ongoing, or have been completed to help achieve our strategic goals and which department is working on them.

STRATEGIC GOALS	ADMIN	RO	OFM	SS	EMS	TASK	PROGRESS
OUR SERVICES							
Establish and meet standards to provide the best possible services to our community.				x		Update and maintain Standards of Cover criteria.	Ongoing
				x		Monitor 2022 response data for opportunities to improve service in 2023.	Ongoing
		x			x	Add additional peak hour Aid Unit to the Renton downtown core in 2023.	Complete
Act to prevent fires and health emergencies.			x			Completed 5,126 fire and life safety inspections in 2022.	Complete
			x			Completed 101 Educational Events with 3,799 community participants in 2022.	Complete
Respond with expertise, professionalism, and compassion when our community needs us.		x			x	Restructure CARES responses to low acuity calls to improve service in 2023.	Ongoing
		x				Provided emergency response to 18,854 incidents in 2022.	Complete
Be a strong partner to collaborative regional efforts.		x			x	Partner with SKCFTC to provide additional staffing for the training consortium.	Ongoing
	x					Collaborated with six partner agencies to improve firefighter hiring process.	Ongoing
		x				Implemented Tablet Command system throughout Zone 3.	Complete
				x		Participated with Garage Consortium to manage fleet maintenance.	Ongoing
					x	Expanded Mobile Integrated Health units to support FD 20 and Renton Police in 2023.	In Progress
			x			Expanded Fire Marshal services to support FD20 and FD40 in 2022.	Ongoing
		x				Partnered with Seattle PD to provide HazMat detection as part of the Safe Cities grant.	Ongoing
Train to be the most capable and professional emergency personnel.		x				Graduated 12 recruits through the SKCFTC academy in 2022.	Complete
		x				On average, Firefighters completed 264 hours of formal training in 2022.	Ongoing

STRATEGIC GOALS	ADMIN	RO	OFM	SS	EMS	TASK	PROGRESS
OUR COMMUNITY							
Cultivate community trust through ongoing communication and engagement.	x					Published two printed Community Connection newsletters with a circulation of 105,370 total in 2022.	Complete
	x		x			Posted over 400 social media items in 2022, with a total of 1,300+ interactions (post, share, comment, DM, etc.).	Complete
	x					Created over 30 blog posts and 5 electronic newsletters.	Complete
	x					Host quarterly Citizen Advisory Panel meetings to discuss community needs.	Ongoing
	x	x	x	x	x	Held 6 open houses in 2022 with attendance ranging between 75-400+ at each event.	Complete
	x	x	x	x	x	Participated in 68 Community Events engaging with 14,949 participants in 2022.	Complete
Enhance our ability to effectively serve our increasingly diverse community.	x					Hosted the 2022 King County EMS Diversity, Equity, and Inclusion event.	Complete
					x	Provided Spanish language CPR classes.	Ongoing
					x	Partnering with the Sheikh Temple to provide CPR training in 2023.	In Progress
Support the effectiveness of the Renton RFA Governance Board.	x	x	x	x	x	Provided new member orientation for incoming Board Members.	Complete
	x					Collaborate with IAFF to provided Fire Ops 101 opportunity to new Board Member.	In Progress
	x					One-on-one meetings with each Board member and the Fire Chief to discuss issues.	Ongoing
	x					Stronger collaboration with FD40 Board and co-branding of newsletters.	Ongoing

STRATEGIC GOALS	ADMIN	RO	OFM	SS	EMS	TASK	PROGRESS
OUR MEMBERS							
Ensure our members are physically and mentally healthy	x				x	Partner with Insurance Trust and Life Scan to provide extensive physicals for all members.	Ongoing
	x				x	Sponsor wellness retreats and guest speakers focused on member health.	In Progress
					x	Introduced yoga instruction for firefighters through the Health & Wellness program.	Complete
					x	New behavioral health unit in 2023 to ensure members have access to mental health providers.	In Progress
OUR RESOURCES							
Ensure our organization has the tools and	x	x		x	x	Developed a new aid unit specification for greater member and patient safety. Replaced two aid units in 2022.	Complete
	x			x		Replaced aging Self Contained Breathing Apparatus (SCBA) for firefighter health and safety in 2022.	Complete
		x	x	x		Updated radio/communications equipment under the PSERN project.	In Progress
	x			x		Replaced two fire engines with updated and improved apparatus in 2022.	Complete
	x		x			Replaced OFM field tablets with updated technology to improve usability and cellular connectivity in 2022.	Complete
	x					Added one IT position to support ESO and Telestaff software and provide additional support to staff.	Complete
Manage public resources wisely	x				x	Implemented fee for transport billing for additional revenue.	Ongoing
			x			Updated fee schedule to more accurately reflect the associated cost for permits and other OFM fees.	Complete
	x				x	Began participation in Ground Emergency Medical Transport (GEMT) program for additional revenue.	Ongoing
	x	x		x	x	Ensure long-term sustainability through 20 year capital replacement plans for Fleet, Facilities, IT, and Equipment.	Ongoing
	x					Ensure short-term sustainability through fully funded operating reserves.	Ongoing
	x					Redesigned financial reporting in 2022 to provide easily understood financial data.	Complete
	x					Continued efforts to automate business processes to increase efficiencies and reduce errors.	Complete

Fire Stations



FIRE STATION 11

211 Mill Avenue South
Renton, WA 98057

APPARATUS:

Engine, Ladder Truck, and Aid Unit



FIRE STATION 12

1209 Kirkland Avenue Northeast
Renton, WA 98056

APPARATUS:

Engine, Aid Unit, and Water Rescue Unit, Battalion Chief Vehicle, FD Cares



FIRE STATION 13 & RFA HEADQUARTERS

18002 108th Avenue Southeast
Renton, WA 98055

APPARATUS:

Engine, Aid Unit, and Battalion Chief Vehicle



FIRE STATION 14 & OFFICE OF THE FIRE MARSHAL

1900 Lind Avenue Southwest
Renton, WA 98057

APPARATUS:

Engine, and Hazmat Unit



FIRE STATION 15

1404 North 30th Street
Renton, WA 98056

APPARATUS:

Engine



FIRE STATION 16

12923 156th Avenue Southeast
Renton, WA 98059

APPARATUS:

Engine



FIRE STATION 17

14810 Southeast Petrovsky Road
Renton, WA 98058

APPARATUS:

Engine, Aid Unit, and Brush Truck

Governance Board

The members of the Renton Regional Fire Authority Governance Board are responsible for overseeing the organization's financial expenditures, but they do much more than that.

The Board is comprised of individual volunteers from around the community. There are three board members from King County Fire District 25, three from Renton City Council, and one non-voting Board member from King County Fire District 40. Together, these individuals bring their civic and business experience to Renton RFA and help steer our organization toward a path of success. In March 2023, we will have a new FD 40 Board Member, Andrew Schneider, who will be replacing Linda Sartnurak.

As one of the most important parts of their contribution, the Board members represent the voice of the Renton community. With their guidance, Renton RFA continually advances our vision of a safer, healthier, and stronger Renton community.



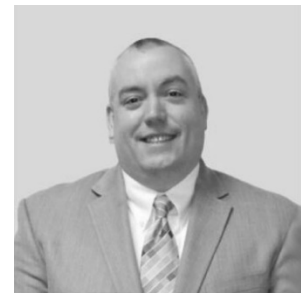
Valorie O'Halloran
2023 Board Chair
Renton City Council



Kerry Abercrombie
2023 Vice Chair
KCFD 25



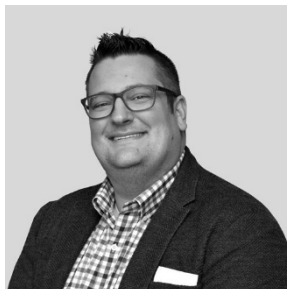
Ruth Pérez
2023 Board Member
Renton City Council



Marcus Morrell
2023 Board Member
KCFD 25



James Alberson, Jr.
2023 Board Member
Renton City Council



Sean Cook
2023 Board Member
KCFD 25



Linda Sartnurak
2023 Board Member
KCFD 40
(nonvoting)

The Executive Team

The Renton Regional Fire Authority Executive Team is responsible for the oversight of the organization and every division within it. Executive Team members maintain the organization's day-to-day operations and ensure that service to our community, and our members, is exemplary.



Steve Heitman
Fire Chief
Renton RFA



Mark Seaver
Deputy Fire Chief
Response Operations



Chuck DeSmith
Deputy Fire Chief
Emergency Medical and
Health Services



Daniel Alexander
Deputy Fire Chief
Support Services



Angela Barton
Fire Marshal
Office of the Fire Marshal



Samantha Babich
Chief Administration
Officer
Administration

Demographics

Renton Washington is the center of opportunity where families and businesses thrive. With over 2,000 software companies within a 30-mile radius, over 2,800 acres of parks and playgrounds, and a school district that boasts four Blue Ribbon Schools of Excellence (deemed by the U.S. Department of Education), Renton continues to position itself as a standout city in both King County and the state of Washington. There is profound growth in the region, and the business and community environments are strong.

The population of the RRFA's coverage area is approximately 38 square miles with a population of approximately 138,697. According to the U.S. Census Bureau, over the past 10 years, the population has grown 1.9%.

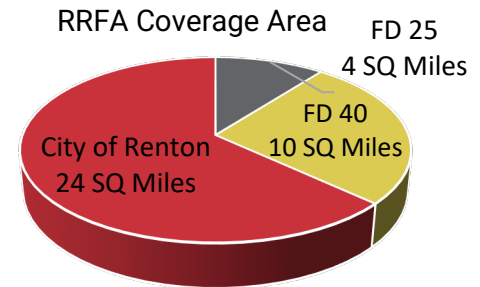
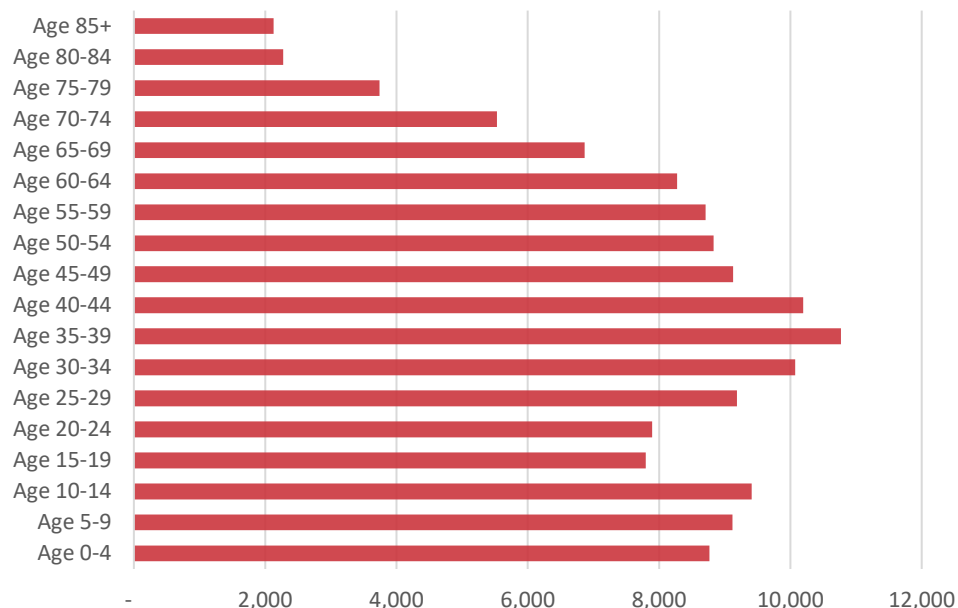


Table 4. Population 2000-2022

	2000	2010	2020	2022
District 25	6,041	6,668	7,687	7,912
District 40	18,398	20,214	21,603	21,896
City of Renton	73,285	92,319	106,768	108,889
Total RRFA	97,724	119,201	136,058	138,697

Majority of the population is between 35 and 39 with an average household income of \$135,665. The median value of a home in Renton is lower than the surrounding areas including Seattle, Bellevue, Issaquah, and the rest of King County, making Renton attractive and affordable. The city split almost equal in male and female.

Age distribution in the RRFA coverage area



Renton History

Renton's early economy was based on coal mining, clay production and timber import. The city was named in honor of Captain William Renton, a local lumber and shipping merchant who invested heavily in the coal trade and started what became the very successful Port Blakely Mill Company.

According to Renton Historical Society and Museum, the history of Renton's Fire Department began with an emergency women's fire brigade, quickly mustered in 1899 to fight a blaze started by sparks from a North Pacific train traveling down Walla Walla Avenue (now Houser Way). By 1903 Jack Pritchard, Jim Flynn, and Joe Wood Sr. had organized the Renton Volunteer Fire Department into a more formal firefighting force. Chief Wood took over as Fire Chief in 1906 and served until his retirement in 1932. One of Chief Wood's first accomplishments was to obtain an official charter from the City in 1908 that obligated municipal funds for a station and equipment for the subsequent fifty years. After this Fire Department charter was signed, the City provided a space for a station in a wooden building that also housed the first City Hall on Wells Avenue between Second and Third Streets.

Renton has become one of the most diverse cities in Washington, with Latino, Asian-Pacific Islander, and other immigrant populations quickly growing. By 2011 Renton had officially become a "majority minority" city, in which racial minorities outnumbered whites. Students in the Renton School District spoke 87 different languages. The Renton School District, Renton Technical College, the library, the museum, and many other organizations considered how to best serve people with a variety of different languages and cultural traditions.



The 1st Renton Volunteer Fire Department building on Wells Ave., 1908. (RHM# 1972.018.0076)

Key Industries

Renton's key industries provide a strong economic base for our community, taking a dramatic shift from its early days as a coal mining town. Key industries in Renton include aerospace, manufacturing, professional services, retail and wholesale, healthcare, professional services, and technology.

AEROSPACE

Aviation and aerospace remain the largest industry in Renton with Boeing leading the way in the region as Renton's top employer. Today, approximately a quarter of the world's fleet of commercial jetliners are produced in Renton where 12,000 employees construct an average of 47 airplanes per month. But Boeing isn't alone in aerospace manufacturing in Renton. There are numerous other aviation-related businesses in Renton, making it a regional and national leader in the future of aerospace.

	TOTAL BUSINESSES	SALES (EST)	EMPLOYEES (EST)
Aerospace	6	\$8,264M	17,027

MANUFACTURING

While Boeing is the largest manufacturer in Renton, there are several other notable manufactures in the area including PACCAR Inc., a Fortune 500 company and global leader in the design and manufacture of high quality, premium trucks., and is also a prominent employer in Renton.

	TOTAL BUSINESSES	SALES (EST)	EMPLOYEES (EST)
Manufacturing*	107	\$9,321M	19,736

**Includes Aerospace cluster.*

RETAIL & WHOLESALE

Retail and wholesale are big business in Renton. The Landing, a \$300 million dollar, 46-acre urban village shopping center at the south end of Lake Washington houses a diverse selection of national and local retail stores. Renton is also home to Washington's only IKEA, a 399,000 square foot store built on 29 acres. The Swedish-inspired retailer boasts the state's largest rooftop solar array that powers the entire store. Renton is also home to a variety of wholesale business that cater to different industries from office supplies to industrial and safety products.

	TOTAL BUSINESSES	SALES (EST)	EMPLOYEES (EST)
Retail	492	\$2,461M	7,085
Wholesale	110	\$2,523M	1,758

HEALTHCARE

The healthcare sector in Renton continues to grow and become a vital component of the city's workforce with four institutions - the UW Medicine/ Valley Medical Center, Providence St. Joseph Health, Kaiser Permanente Washington, and HealthPoint - at the forefront.

	TOTAL BUSINESSES	SALES (EST)	EMPLOYEES (EST)
Healthcare	68	\$179M	3,119

PROFESSIONAL SERVICES

Professional Services is a strong industry cluster in Renton, boasting companies like Lumicor, Inc. and Puget Sound Regional Services. Other businesses that comprise this sector bring varied conveniences to our city that are vital to residents: insurance, financial services, linen/commercial laundry, car dealers, real estate services, wireless communications, and more.

	TOTAL BUSINESSES	SALES (EST)	EMPLOYEES (EST)
Professional Services	216	\$157M	2,106

TECHNOLOGY

Local companies like Wizards of the Coast, Tyler Technologies, and Boeing are on the forefront of technological advancement in Renton. Their software, infrastructure, and systems produce some of the most innovative solutions for the gaming, local government, and aerospace sectors.

	TOTAL BUSINESSES	SALES (EST)	EMPLOYEES (EST)
Technology	43	\$219M	897

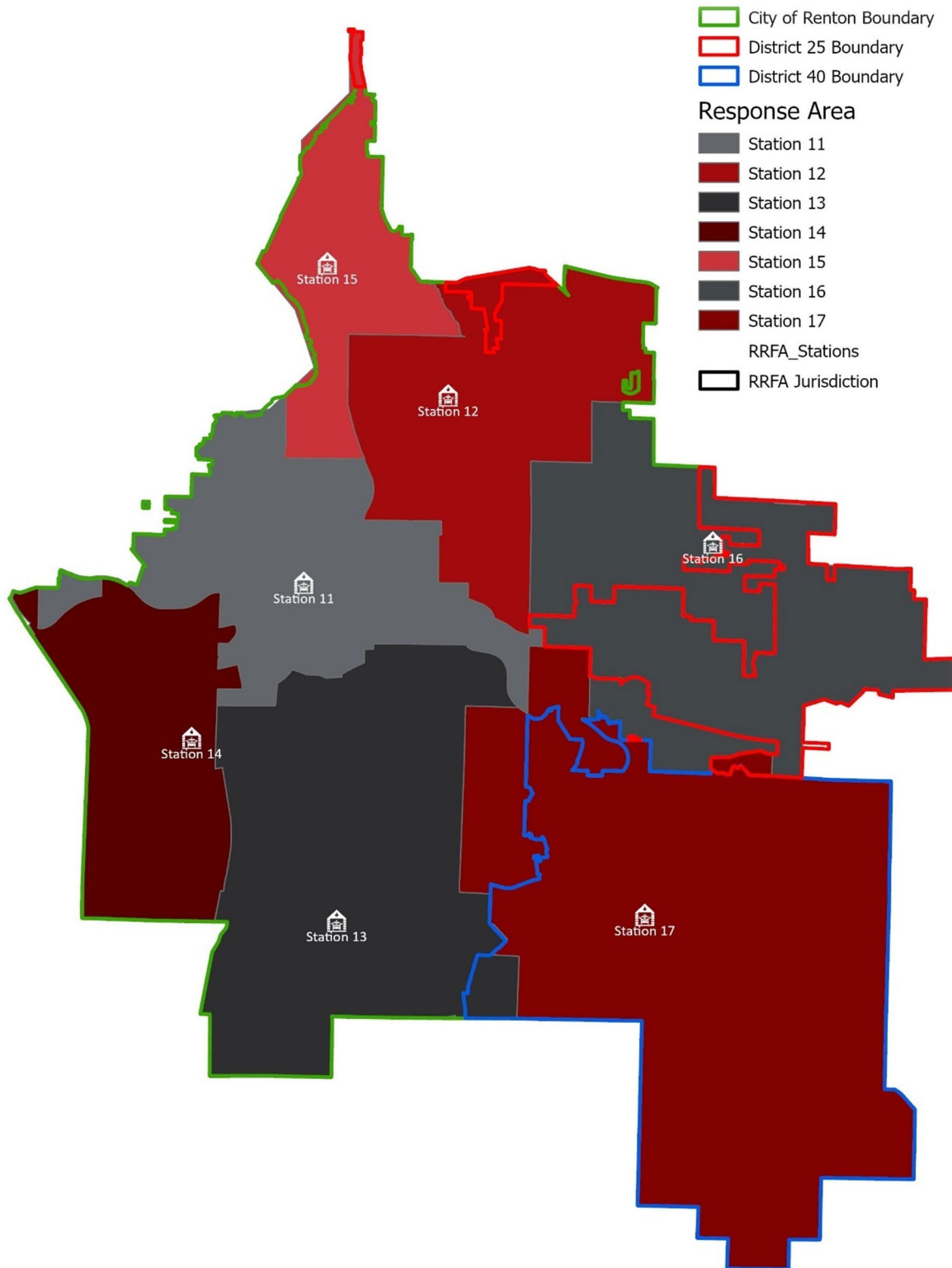
Population Breakdown

White	40.0%
Hispanic	15.0%
Asian Black/African American	26.0%
Two or More Races	10.0%
Pacific Islander	0.8%
American Indian	0.4%
Some Other Race	0.6%

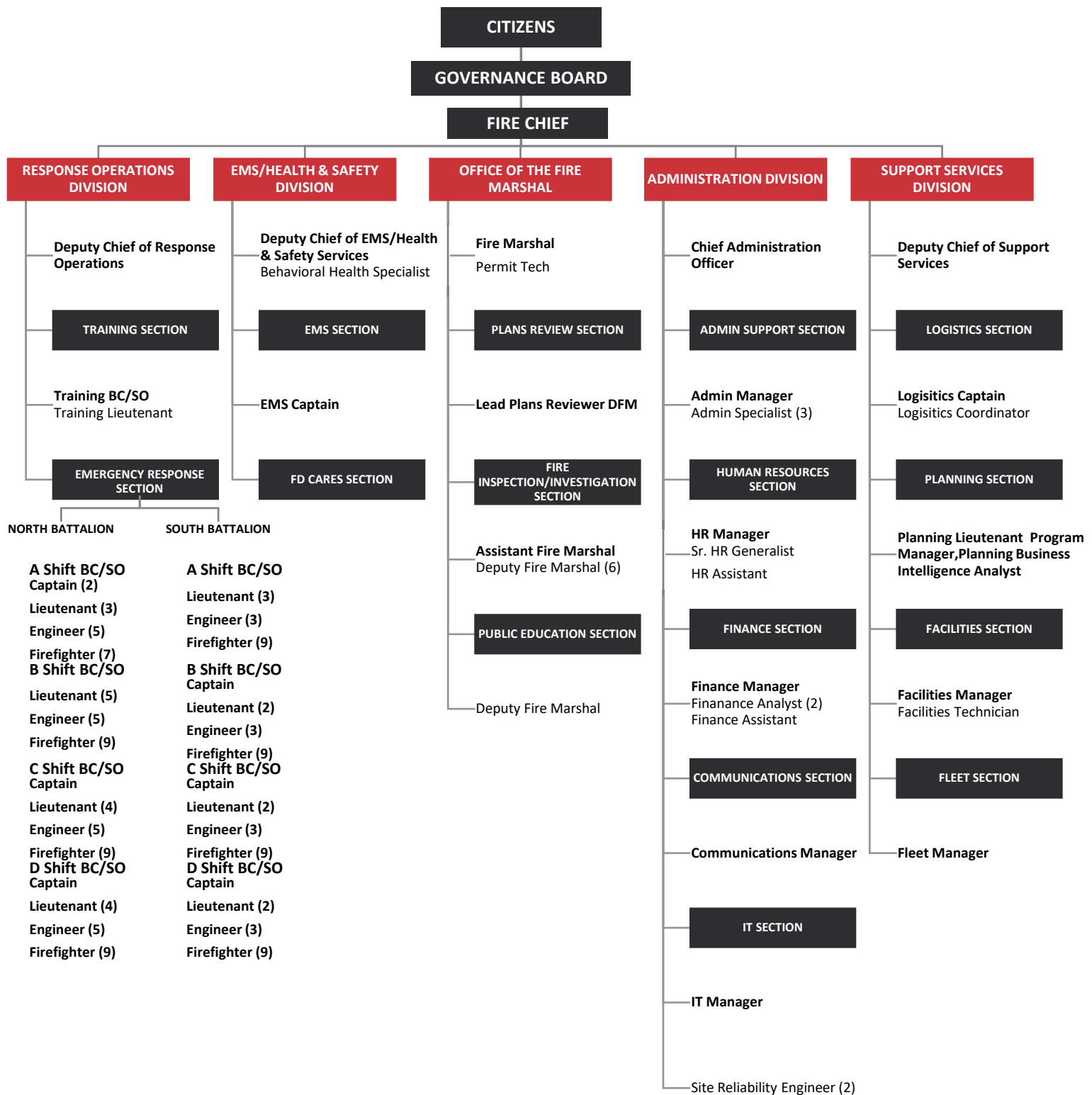
Population at or Below Poverty Level	8%
Population at or Below 2X Poverty Level	21%
Under 18 Population At or Below Poverty Level	8%
65 & Over Population At or Below Poverty Level	8%

*Source: City of Renton Economic Development

Areas Served



Organization Chart



*This organization chart shows budgeted positions

Position Summary

Due to the nature of emergency service delivery and the extreme environments to which personnel are exposed, the RRFA believes it is necessary to support the physical and mental wellness of the staff. The RRFA understands that healthy, well supported employees are vital in order to best serve our community. Because of this understanding and the RRFA's desire to continually improve, we have included two new positions in the 2023 operating budget.

One position will be housed in the EMS, Health and Safety division and will serve as a Behavioral Health Specialist. The goal of adding this position is to develop a shared resource not only for our organization but also for our partner agencies that will share in the cost of the position.

Secondly, in order to best support our members and their human resource needs, we have budgeted to add an HR Manager in 2023. While our current HR staffing is able to adequately service our members, the growing size and complexity of our membership has created the need to add a senior level position within the HR section.

Table 5. Budgeted Positions by Year

Division Position Summary	2021	2022	2023
ADMINISTRATION	16	17	17
Administration	6	6	6
Finance	4	4	4
Communications	1	1	1
HR	2	2	3
IT	3	4	3
SUPPORT SERVICES	7	8	9
Logistics	3	3	3
Facilities	2	2	2
Fleet	1	1	1
Planning	1	2	3
RESPONSE OPERATIONS	145	145	145
Response Operations	142	142	142
Training	3	3	3
EMS, HEALTH AND SAFETY	2	2	3
Emergency Medical Services	2	2	3
OFFICE OF THE FIRE MARSHAL	11	11	11
Office Of Fire Marshal	11	11	11
Grand Total FTEs	181	183	185

Budget Process



Budget Procedures

The RRFA takes a conservative approach to projecting revenues and a realistic approach to projecting expenditures. Division chiefs develop the budget with overall guidance and a philosophy outlined by the Fire Chief. The budgeting process allows for citizen input through public hearings with final approval of the budget by the Governing Board. The governing board's resolution authorizing appropriations at the fund level sets the amount by which expenditures cannot exceed appropriations.

Expenditure budgets, like revenues, are prepared at the line-item or object of expenditure level (e.g. salaries and wages, office supplies, professional services, etc.). Subtotals are provided by organizational units (divisions). The operating budget section in this document provides summary level financial data for comparative years.

Division chiefs develop goals for the budget year. To develop their goals, division chiefs review their financial and non-financial goals from the previous year, innovative practices, trends, market conditions, demands for service and strategic goals for the organization.

Once goals are developed, division chiefs develop line-item budgets for their divisions and submit their budgets for consideration. Research is done to carefully estimate expenditures. Revenue forecasts are developed conservatively.

The Chief Administration Officer (CAO) compiles the budget requests and prepares reports comparing the budget requests to the current year budget and to prior year actual financial results noting any significant differences. These reports are used in budget review meetings where the division chiefs discuss their goals and budget requests with the Fire Chief.

Once it is determined how proposed budgeted expenditures compare to budgeted revenues, adjustments are usually necessary. The division chief suggests budget adjustments to the Fire Chief. Considering the RRFA's strategic goals and objectives, the Fire Chief decides which budget adjustments to make to meet the RRFA's operational, financial, and strategic goals.

Once the RRFA has a proposed structurally balanced budget, the Governance Board meets to discuss the significant revenue and expense assumptions included in the budget at a public meeting at which public are invited to comment on the proposed budget. Any approved changes to the proposed budget are then implemented and the document is then considered the tentative budget. A public hearing is held as the Governance Board considers adoption of the resolution. Once the Governance Board approves the budget resolution, the resolution is published and filed with King County.

Budget Adjustments

Total expenditures cannot exceed appropriations. A budget adjustment is a modification to the total appropriated amount within a fund which was not included in the original budget. An adjustment which increases or decreases revenue, appropriations, and transfers between funds, requires Governing Board approval. The budgetary level of control (the level at which expenditures cannot legally exceed the appropriated amount) is at the individual fund level. A budget transfer which does not change the total appropriated amount within a fund does not require Board action; the RRFA management may authorize such changes within funds. The budget adjustment request is entered and approved in SharePoint and then all budget changes are documented and tracked in the automated financial system, ERP Pro 10.

Basis of Budgeting and Accounting

The Washington State Auditor is required by law to prescribe budgeting, accounting, and reporting requirements for local governments. The Washington State Budgeting, Accounting, and Reporting System (BARS) Manuals include the prescribed uniform charts of accounts, accounting and budgeting policies, guidance for preparing financial statements and instructions for preparing supplemental schedules required as part of local government annual reports.

Under authority of Revised Code of Washington (RCW) 43.09.200, the Washington State Auditor allows local governments the option to report on either generally accepted accounting principles (GAAP) or cash basis. This option was provided by the legislature in recognition of the amount of effort and resources required for small local governments to fully comply with the requirements of GAAP. Many large local governments report financial information in accordance with GAAP. All other local governments report on a cash basis as prescribed in the budgeting, accounting, and reporting system (BARS) manuals which provide an acceptable alternative to GAAP (SAO, n.d.). As a result, any local government using cash basis accounting, as permitted by state law and the state auditor's office, receives an adverse opinion on their financial statements (as they do not comply with GAAP). This means that the financial statements do not fairly present financial position, results of operations and (when applicable) cash flows in conformity with generally accepted accounting principles (GAAP). However, they may be fully compliant and accurate with the requirements set forth in the BARS manual for cash basis accounting.

The RRFA has determined that the use of cash basis of accounting, rather than accrual accounting as required by GAAP, provides acceptable transparency and most effective use of the RRFA's fiscal and administrative resources. With cash basis accounting, the

RRFA records revenue when revenue is received, and records expenses when they are paid. The RRFA's budget is also based on a cash basis of accounting.

All local governments, including fire districts, must file an annual financial report with the state auditor in accordance with Revised Code of Washington (RCW) 43.09.230.

Balanced Budget

The RRFA maintains a balanced budget, as appropriations are limited to the total of estimated revenues to be available at the close of the current fiscal year as required by the Revised Code of Washington (RCW) 52.16.070.

Budget Layout and BARS Numbers

The Washington State Auditor is required by law to prescribe budgeting, accounting, and reporting requirements for local governments. The Washington State Budgeting, Accounting, and Reporting System (BARS) Manuals include the prescribed uniform charts of accounts, accounting and budgeting policies, guidance for preparing financial statements and instructions for preparing supplemental schedules required as part of local government annual reports. This is illustrated below.

Table 6. BARS Account Layout for Expenditures

XXX	522	XX	XX	XXX
↓	↓	↓	↓	↓
Fund	Identifies the code for Fire Protection	Division/Section	Expenditure Category	Expenditure Detail

Budget Calendar

Date	Task	Responsible / Coordinator	Participants	Goal
JANUARY				
All Month	Review BARS and RCW for changes applicable to RRFA.	Administration	Finance	Ensure compliance with all updates to BARS and RCW applicable to Fire Districts.
JUNE				
All Month	Review and update financial policies	Administration	E-Team and Finance	Evaluate current financial policies and update if necessary
All Month	Adopt revise financial policies as necessary	Administration	Administration / Governance Board	Ensure compliance with laws governing financial transactions.
All Month Due 8/01/2022	Develop/update Capital Facilities Plan (CFP)	Support Services Administration	Planning Administration	To review and update capital facilities needs and funding plan.
All Month Due 8/1/2022	Develop/update Fire Marshal Fees (OFM)	Office of the Fire Marshal Administration	OFM Administration	To review and update fees related to Fire Marshal's Office. (permits, plans reviews, etc.)
6/20/2022	Set funding priorities	Fire Chief	E-Team	To create priority list for ensuing year.
6/27/2022	Finalize budget calendar	Administration	Administration / Bud/Fin Committee	Ensure all applicable target dates, meeting dates, and RCW notice requirements are met.
6/30/2022	Notice of budget process kick-off	Fire Chief	All staff	Communication via administrative memorandum regarding budget process and guidelines.
JULY				
7/11/2022	E-Team budget meeting	Administration	E-Team	Establish overall budget guidelines and priorities, considering revenue trends, economic forecasts, projected personnel expense, major projects, and service levels.
7/11/2022	Budget schedule briefing to Governance Board	Administration	All Board Members and staff	Present budget calendar to Governance Board as a briefing.
AUGUST				
8/1/2022	Fire Marshal Fees (OFM) and Impact Fee changes due to CoR	Office of the Fire Marshal Support Services Administration	Office of the Fire Marshal Support Services Administration	To review and update fees related to Fire Marshal's Office (permits, plans reviews, etc.) and Impact Fees in accordance with CFP and Rate Study.
8/10/2022	Budget kick off meeting	Administration	All staff. Division Chiefs & Line-Item Managers	Kick off meeting to review budget calendar, guidelines, expectations, and process. All staff are invited to attend. Division Chiefs and Line-Item Managers are highly encouraged to attend.
8/22/2022	BLS estimated allocations	KCEMS	Administration	Estimated date of EMS Allocation numbers.
8/31/2022	Budget requests due	Line-Item Managers	Division Chiefs & Line-Item Managers	All budget requests due by 5pm. Submittal through ERP Pro 10 Online.

Budget Calendar (continued)

Date	Task	Responsible / Coordinator	Participants	Goal
SEPTEMBER				
9/7/2022	Budget workshop	Administration	Line-Item Managers	To review budget requests and projected revenues.
9/12/2022	Request for King County assessed valuation	Administration	Finance	Email to request initial Levy Worksheet.
9/15/2022	Budget revisions due	Administration	Line-item Managers	Revisions to budget requests due in ERP Pro 10 Online.
9/15/2022	King County preliminary assessed valuation due	Administration	King County Assessor	To estimate the 2022 Property valuation and estimated 2023 Property Tax and Fire Benefit Charge.
9/21/2022	Develop preliminary budget	Administration	Fire Chief, Division Chiefs	To consolidate the full budget.
9/21/2022	Fire Benefit Charge estimate	Support Services Administration	Planning Administration	To estimate the potential 2023 Fire Benefit Charge.
9/26/2022	Budget workshop (Bud/Fin Committee)	Administration	Administration Bud/Fin Committee	To review suggested budget or any adjustments.
OCTOBER				
10/3/2022	Publication of public hearing dates	Administration	Board Secretary	Publish on 10/7 and 10/14.
10/5/2022	Finalize preliminary budget	Administration	Finance	Prepare final balanced budget for Governance Board packets.
10/10/2022	FD 40 contract estimate	Administration	Finance	Notice to FD40 Board Secretary of estimated contract amount.
10/24/2022	Public Hearing on A/V Levy RCW 84.55.120 Public Hearing on FBC RCW 52.26.230	Administration	Governance Board Citizens	To review revenue sources and potential benefit charges for the subsequent year.
NOVEMBER				
11/14/2022	Adopt Levy RCW 84.52.070 Adopt FBC RCW 52.26.230 Adopt Budget	Administration	Governance Board Citizens	Provide FD40 Final Contract - in no event later than 11/25 (ILA Section 6.6)
11/30/2022	FBC Resolution provided to County Treasurer with report on public hearing RCW 52.26.230	Administration	Finance	
11/30/2022	Levy provided to Assessor & Treasurer with report on public hearing RCW 84.52.070 Complete Ordinance 2152 Disclosure	Administration	Finance	
11/30/2022	File budget with County RCW 84.52.020	Administration	Finance	
DECEMBER				
12/15/2022	Budget posted to SharePoint	Administration	Finance	To make the budget visible internally.
JANUARY				
1/1/2023	Final assessed values	Administration		

Financial Policies



Policies

Below is a summary of some of the RRFA's key financial policies. The RRFA's financial policies are intended to guide the RRFA in meeting both its immediate and long-term objectives. These policies recognize that:

- The RRFA is accountable to its citizens for the use of public dollars.
- Structurally balanced budgets are critical for the RRFA to maintain its fiscal integrity.
- All activities supported by the RRFA must function within the limits of its financial resources.
- These policies are applied over periods of time extending well beyond the current budget period.
- The individual policies contained herein serve as guidelines for both the financial planning and internal financial management of the RRFA.

1. **Procurement Policy (2310):**

Applies to selection, bidding, leasing, and contracting requirements for goods, services and public works projects.

The RRFA encourages funds expended by the RRFA be reinvested in the local economy whenever it is possible and practical to do so. The RRFA must also utilize uniform, efficient, and competitive bidding, purchasing, quoting, Request for Proposals (RFPs), cooperative purchasing, and Statements of Qualifications (SOQs) consistent with State law. This is to ensure that all public purchases and contracts for services, equipment, materials, supplies, and public works are executed and managed at the highest professional and ethical standard while achieving the greatest attainable level of quality and value permitted by law.

2. **Bad Debt Policy (2309):**

Applies to handling the collection of bad debt.

The RRFA has designated the responsibility of formulating, implementing, and conducting the collection of bad debt to the Finance Department. When accounts are determined to be uncollectable by the Finance Department the accounts are then referred to the RRFA's designated collection agent.

3. **Purchasing Cards Policy (2311):**

Applies to the proper use of purchasing cards to procure goods or services for official RRFA business purposes.

- a) It is the policy of Renton Regional Fire Authority (RRFA) for authorized members who are P-Card holders to make purchases using a RRFA issued P-Cards to provide efficient, cost-effective means to pay for goods and services purchased for official RRFA business purposes. Authorized members are regular full-time members with RRFA. A member who has temporary status or is a volunteer will not be considered an authorized member for the purposes of this policy.
- b) A P-Card is designed to be a cost-effective alternative to the traditional invoice payment process; it does not affect requirements to comply with State or Local procurement laws, regulations, or policies.
- c) RRFA P-Cards are not intended to replace effective procurement planning which can result in quantity discounts, reduced number of trips, and more efficient use of RRFA resources.
- d) The Chief Administration Officer may establish additional rules and procedures from time to time consistent with this policy and provide the appropriate forms and instructions. Exceptions to the rules may be made under declared emergencies upon written directive of the Fire Chief or designee.

4. Accounting and Reporting Policy (2314):

It is the RRFA's policy to establish and maintain a high standard of internal controls and accounting practices that comply with prevailing federal, state, and local statutes and regulations.

- a) The RRFA uses the cash basis of accounting which is a departure from generally accepted accounting principles (GAAP).
- b) The RRFA will maintain expenditure categories according to state statute and administrative regulation. The RRFA will use the "Budgeting, Accounting & Reporting System" (BARS) prescribed by the State Auditor for its revenue and expenditure classification.
- c) Quarterly budget reports showing the current status of revenues and expenditures will be prepared and distributed to appropriate staff and management personnel in a timely manner.
- d) Monthly financial updates will be presented to the Governance Board.
- e) Electronic financial systems will be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.

- f) The Annual Financial Report will be prepared and submitted to the State Auditor's Office no later than 150 days from the end of the preceding fiscal year Pursuant to RCW 43.09.230
- g) The Annual Financial Report will be prepared on the basis of accounting that demonstrates compliance with Washington State statutes and the BARS manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles. The report will provide full disclosure of all financial activities and related matters.
- h) An annual financial audit is performed by the Washington State Auditor's Office, which will issue an official opinion on the annual financial statements. The accountability audit (i.e., accountability for public resources and compliance with state laws and regulations and its own policies and procedures) shall be performed every year by the Washington State Auditor's Office.
- i) The RRFA will adopt a balanced budget each year in which revenues and expenditures are equal.

5. Reserve Funds Policy (2315):

The purpose of this policy is to establish guidelines for the use and funding of our reserve funds to ensure the continued financial health of the RRFA. Annual Contributions to these funds will be budgeted annually through transfer ins and their shared portions of investment income.

If the fund balance is anticipated to be less than the minimum requirement, the RRFA shall include within its annual budget a plan to restore the minimum required level as soon as economic conditions allow. This may include, but is not limited to, identifying new, nonrecurring, or alternative sources of revenue; increasing existing revenues, charges and/or fees; use of year end surpluses; and/or enacting cost saving measures such as holding capital purchases, reducing departmental operating budgets, freezing vacant positions, and/or reducing the workforce.

**See description of funds in the Fund Summaries Section*

6. Inspection Practices Policy (3105):

Renton Regional Fire Authority (RRFA) is responsible for the enforcement of the City of Renton fire codes and local amendments through an Interlocal agreement

with the City of Renton. Inspections shall be conducted to determine if fire and life safety hazards exist in accordance with these codes.

RRFA shall issue fire code permits and collect permit fees in accordance with the fee schedule as adopted in Renton Municipal Code. RRFA shall collect re-inspection fees in accordance with the Renton Municipal Code.

RRFA shall collect re-inspection fees in accordance with the Renton Municipal Code.

7. Administration of Grants Policy (2304):

RRFA, through each Division, shall actively pursue grant resource opportunities, maintain an active and diverse grant portfolio, and utilize grant funds to supplement and enhance the long-term goals and objectives of RRFA. Grant application and administration shall be coordinated with Administration Division.

8. Risk Management Program Policy (2102):

It is the expressed intent of Renton Regional Fire Authority (RRFA) to establish and maintain a comprehensive risk management program which protects assets in a cost-effective manner. Specific objectives include the following:

- a) Minimize organizational risk and exposure wherever possible.
- b) Provide the broadest insurance protection reasonably available.
- c) Manage the cost of risk at the lowest possible level through a combination of education, risk retention, and risk sharing.
- d) Wherever possible and practical, continually transfer RRFA liabilities to the other party in all contracts and take steps to assure that party is adequately insured.
- e) Avoid the interruption of RRFA services to the community as a result of accidental losses.

9. Official Member Travel, Business, and Related RRFA Credit Card Use (2312):

It is the policy of Renton Regional Fire Authority (RRFA) to reimburse elected/appointed officials and members for reasonable and necessary expenses incurred while conducting business for RRFA.

Generally, eligible expenditures include travel and reasonable living costs incurred by a member while away from their regular tax home, as necessitated by RRFA business. Authorized approvers will make the determination of eligible and ineligible meals in coordination with Finance staff.

Reimbursements for necessary and reasonable expenses are made, subject to the rules herein and with RCW 42.24. It is assumed and expected that expenses will be consistent with the best interests of RRFA, including RRFA's need to manage travel costs.

Fund Summaries



Fund Structure

The RRFA's finances are organized by fund. A fund is a fiscal and accounting entity with a self-balancing set of accounts. Each of the RRFA's funds serves a specific financial purpose and has a separate budget. For example, the general fund receives most types of revenue and is used for maintenance and operations while the capital projects fund is used specifically for capital projects. The RRFA uses fund accounting to provide a higher level of transparency and accountability. The structure and purpose of the RRFA's funds are described below. One function of the Washington State Auditor's budgeting and reporting system (BARS) is to allow comparison of financial data across similar municipal entities (who may or may not have the same fund structure). Financial reporting is required to be submitted in a simplified format not fully inclusive of fund structure, with funds established to aid in management functions. The way we group funds to report to the WA State Auditor is illustrated in Table 7.

Table 7. Fund Reporting

Fund Structure	As Reported to the WA State Auditor
Operating Fund	Operating Fund
Contingency Fund	
Operating Reserve Fund	
Health and Wellness Reserve Fund	
SKC CPR Fund	
Liability Fund	
Fleet Fund	Capital Fund
Facilities Improvement Fund	
IT Fund	
Equipment Fund	

Fund Descriptions

General Operating Fund:

The general fund is the RRFA's principal operating fund, which is supported by taxes, fees, and other revenues that may be used for any lawful purpose. This fund accounts for all current expenditures (e.g., personal services and materials and services) not specifically accounted for in other funds. The RRFA also recognizes that the ending fund balance must be sufficient to cover the RRFA's operating expenses until property taxes are received from King County treasurer.

A healthy fund balance is needed to provide cash flow to pay expenditures when due. A fund balance reserve target allows for cash flow while the RRFA waits to receive its tax collections and shared revenues. The fund balance is also a security against unforeseen changes or needs (i.e., natural disasters, loss of state shared revenue, etc.).

Contingency Fund:

This fund is used for unemployment claims and unbudgeted expenses, such as insurance claim deductibles, accidental damage to fire stations, fleet vehicles, or any expense that occurs due to unexpected events. Per RRFA's policy, the fund balance should be maintained at a level equivalent to at least 0.5% of the total operating budget.

Operating Reserve Fund:

This fund is used for disaster and emergency needs. Per RRFA's policy, the target fund balance should be equal to 33.3% of the operating budget. This amount is equivalent to approximately four months of RRFA's expenses and ensures continuity of operations when the main revenues (property tax and fire benefit charge) cannot be collected due to natural disaster, pandemic, or other economic emergencies.

Health and Wellness Reserve Fund:

This fund holds funds for members of the IAFF Local 864. There is a monthly contribution of five dollars (\$5) from the employee and a ten dollars (\$10) contribution from the employer. These funds are held by the RRFA for use as allowed under the Health & Wellness Committee guidelines.

CPR Reserve Fund:

On June 1, 2019, Valley Regional Fire Authority, Puget Sound Regional Fire Authority and RRFA entered into an agreement for all agencies to work cooperatively to provide First Aid and CPR Training at the highest possible efficiency level while managing the cost by eliminating duplication of effort and/or expenses where feasible and making the most effective use of combined resources. This fund was created to hold the funds that belong equally to the agencies and the RRFA's custody of the account is for convenience purposes only. The RRFA may use the funds in the account to purchase First Aid and CPR training equipment and supplies for use by any Agency. This fund will remain in place until the termination of the agreement.

Liability Reserve Fund:

The liability fund shall be funded at an amount that is equivalent to the cash out value for vacation, sick, and holiday balances that would be due to employees if employment had been discontinued at fiscal year-end. Funds from this account will be drawn-down to pay-off accrued leave balances due to an employee upon separation. The fund was created in September of 2021 when the RRFA was able to fund the liability.

Fleet Fund:

This fund is used solely for the purchase of vehicles, including fire engines, aid units, and staff cars. It is funded from the operating fund every year to fulfill RRFA's 10 year fleet replacement schedule. Sufficient reserves will be maintained to provide for the scheduled replacement of fleet at the end of their useful lives.

Facilities Improvement Fund:

This fund is used for fire station maintenance, improvement, replacement, and future facility acquisition. It includes capital costs such as roof replacement, remodel, HVAC replacement, and all other services and capital repairs related to fire stations.

IT Fund:

This fund is for replacing IT equipment (including network equipment, servers, etc.) and IT capital projects.

Equipment Fund:

This fund provides for fire equipment capital purchases, such as SCBA, communications equipment, and safety equipment. Funds shall be withdrawn for the purchase of capital equipment replacement items. Sufficient reserves will be maintained to provide for the scheduled replacement of capital equipment at the end of their useful lives.

Fund Matrix

The table below reflects RRFA's division and the funds they use, both general and capital reserve funds. The general fund is the general operating fund of the RRFA (lapsing at year-end); the capital fund (non-lapsing) is used for the acquisition or construction of major capital facilities, firefighting apparatus, and savings for replacing equipment. Control of expenditures is at the fund level where all expenditures are tracked against appropriations.

Table 8. Fund Matrix

Divisions	General Operating Fund	% of Total Operating Budget	Capital Funds				Total
			Fleet Fund	Facilities Fund	IT Fund	Equipment Fund	
Administration	\$4,966,125	9.8%			\$ 11,691		\$4,977,816
Support Services	\$5,119,541	10.1%	\$181,530	\$619,942			\$5,921,013
EMS, Health and Safety	\$2,268,110	4.5%					\$2,268,110
Office of the Fire Marshal	\$2,020,531	4.0%					\$2,020,531
Response Operations	\$31,342,840	61.6%				\$132,870	\$31,475,710
Transfers Out to Capital Funds	\$5,124,058	10.1%					\$5,124,058
Total	\$50,841,205	100.0%	\$181,530	\$619,942	\$11,691	\$132,870	\$51,787,238

Fund Balances

Fund balance is an accumulation of revenues minus expenditures. It can fluctuate each year, depending on the number and unemployment claims, claim deductibles, retirements, or any other unbudgeted expenses.

Table 9. Fund Balances

Fund	2021 Ending Fund Balance	2022 Ending Fund Balance	Revenue	Expenditures	2023 Ending Fund Balance	% Change
Operating Fund	\$17,772,933	\$24,038,461	\$50,841,205	\$50,841,205	\$24,038,461	0%
Contingency Fund	\$152,321	\$167,319	\$75,000	\$50,000	\$192,319	-13%
Operating Reserve Fund	\$14,986,324	\$15,135,014	\$1,289,232	\$-	\$16,424,246	-8%
Liability Fund	\$3,369,514	\$3,402,945	\$-	\$260,270	\$3,142,675	8%
Capital-Fleet Fund	\$1,459,754	\$1,871,895	\$1,200,000	\$181,530	\$2,890,365	-35%
Capital-Facilities Improvement Fund	\$2,579,404	\$1,170,693	\$2,000,000	\$619,942	\$2,550,751	-54%
Capital-Equipment Fund	\$388,788	\$601,414	\$400,000	\$132,870	\$868,544	-31%
Capital-IT Fund	\$626,477	\$ 819,860	\$200,000	\$11,691	\$1,008,169	-19%
IAFF H&W Program Fund	\$93,974	\$108,903	\$25,000	\$23,000	\$110,903	-2%
SKC CPR Fund	\$23,638	\$35,839	\$11,000	\$9,000	\$35,839	0%

*Revenue, expenses and 2023 ending balances are all estimates

The funds highlighted in yellow in the table above are predicted to increase or decrease by more than 10%. The explanations are below.

- Contingency Fund - The revenue is budgeted as a transfer in from the operating fund. The expenses are estimated based on prior years trends.
- Capital Fleet Fund - The revenue is budgeted as a transfer in from the operating fund. The expenses are based on the fleet replacement schedule and the details are listed in the [capital](#) section of this document.
- Capital Facilities Fund - The revenue is budgeted as a transfer in from the operating fund. The expenses are based on the Facilities replacement schedule and the details are listed in the [capital](#) section of this document.
- Capital Equipment Fund - The revenue is budgeted as a transfer in from the operating fund. The expenses are based on the Capital Equipment replacement schedule and the details are listed in the [capital](#) section of this document.
- Capital IT Fund - The revenue is budgeted as a transfer in from the operating fund. The expenses are based on the IT replacement schedule and the details are listed in the [capital](#) section of this document.

Divisions



Administration Division

Program Description:

The Administration Division manages the Finance, HR, IT, Communications and Administrative Support Sections and provides leadership and management necessary to ensure effective and efficient delivery of services to the community.

The Finance section manages accounts payable, financial forecasting, budget preparation, financial reporting and management, payroll, and revenue collections. Reports are based upon a comprehensive framework of internal controls and established coordinated duties for each accounting function. The RRFA has a comprehensive internal control framework that is designed to protect assets from loss, theft, or misuse, and to ensure compliance with policies and external regulations.

The IT section is committed to the needs of its customers through the utilization of leading technology that assists in the delivery of best business practices for the delivery of emergency services. Emergency response technology is rapidly evolving, and a dedicated technology section is required to monitor system security, implement efficiencies, provide expertise, and to address various technological challenges.

HR makes sure we achieve our goal in our strategic plan to attract, develop, and retain the individual talent and commitment necessary to form a high-functioning organization.

This division wants to make sure we are appealing to the best and brightest people in our industry by putting our best foot forward as an organization to show them that we not only adopt new and innovative tools that make their lives easier, but we deeply care about the security and accuracy of their personal information, as well as their time. All objectives listed below are ongoing.

Program Objectives:

- Automate business process, when possible, to improve the efficiency and accuracy of our entire organization.
- Receive a GFOA Distinguished Budget Award.
- Create and support opportunities to recruit and retain a diverse workforce.
- Build strong connections with the community we serve.

See the [operating budget](#) section of this document for the expenditures of the Administration division.

Support Services Division

Program Description:

The Support Services division is responsible a variety of major sections including Fleet, Planning, Logistics, and Facilities. The Fleet, Facilities, and Logistics sections are responsible for managing the purchase and maintenance of RRFA supplies, apparatus and equipment, and services related to daily operations. This includes, but is not limited to, services affecting the maintenance of buildings, equipment and fleet, landscaping, utilities, and custodial contracts.

This planning section is responsible for accreditation for the RRFA. Accreditation is an international recognition of achievement. It will show our community that our agency continually self-assesses, looks for opportunities for improvement, and is transparent and accountable through third party verification and validation. Accreditation will benefit the RRFA internally by fostering pride amongst our members, community leaders, and citizens, and will also benefit us externally through the support of and networking with other accredited agencies.

The planning section is also responsible for managing the Fire Benefit Charge (FBC) and working collaboratively with our partner agency to ensure a fair and equitable distribution of the FBC among property owners in the RRFA service area. All objectives listed below are ongoing.

Program Objectives:

- Working towards accreditation through the Center for Public Safety Excellence (CPSE).
- Develop applications that enhance data collection and analysis as required by the organization.
- Manage the FBC in a fair, equitable, and consistent manner.
- Keep all facilities and equipment in safe and reliable operating condition.
- Maintain apparatus and equipment to ensure 24-hour operational readiness.
- Ensure members have adequate equipment and supplies to carry out the mission of the organization.

See the [operating budget](#) section of this document for the expenditures of the Support Services division.

Office of the Fire Marshal Division

Program Description:

The Fire Marshal's Office is responsible for fire inspection, fire investigation, fire plans review, public education and issuing various permits. The various permits that are provided can be broken up into four categories: Commercial Construction, Residential, Special, and Operational.

The Office of the Fire Marshal puts a special emphasis on Fire and Life Safety Inspections. Why? Because the safer the businesses and buildings we enter every day are, the less likely we are to encounter life-threatening hazards. Over the last several years, the Fire Marshal's Office has worked to shift our organization's emphasis from fire investigation to fire and life safety inspections, with a very clear goal in mind - to prevent fires and life safety concerns from happening in the first place.

Our team works alongside building owners, property managers, and business owners to help navigate fire codes and fire safety for the benefit of their customers, employees, business, and the community. Since this shift, the Office has recorded a significant drop in the amount of fire investigations we're called to, and subsequently the number of large fires that have occurred in our community.

It's important to determine the origin and cause of a fire for a number of reasons, including public education, product safety, and to aid police in the identification of criminal behavior. While Renton RFA has focused on inspections as a preventive measure, understanding how and why fires start is still critical to the safety of our community.

Fire Inspections are performed annually, every two years, or every three years on commercial-use and multi-family (apartment and condominium) buildings, depending on the built in fire protection systems. Non-protected buildings (those without monitored fire alarms or automatic fire sprinklers), and buildings containing particularly hazardous materials, are inspected annually. Protected buildings (those with monitored fire alarms or automatic fire sprinklers) are inspected every two years. And State Licensed Care Facilities, which are highly regulated by the state, are inspected every three years. Buildings that are considered commercial-use but not occupied by the public, such as park buildings or cell towers, are also inspected every three years.

Inspections are scheduled at the discretion of the Fire Marshal. Our Deputy Fire Marshals work with owners and property managers to ensure the inspection is completed in a timely manner with little interruption to the business operations. Our Deputy Fire Marshals verify all required paperwork, perform the inspection, document their findings, discuss the findings and report with the owner or property manager, and provide an

electronic copy of the report along with their contact information for any further questions.

Any fire code violations are included in the report and a re-inspection will occur 30+ days after the notice of violation to ensure the violation has been resolved. Our Deputy Fire Marshals continue to re-inspect properties until all violations are resolved, to ensure public safety. While the initial inspection and first re-inspection are no-cost, second and all subsequent re-inspections incur fees. See the Violations and Re-Inspection Fees section below for details.

If fire code violations are discovered during a fire inspection, a re-inspection is necessary to ensure that all violations are corrected in a timely manner. Re-inspections are performed 30+ days after the initial notice of violation. We understand that not all violations can be solved in 30 days. If 30 days is not enough time to remedy the violation, owners can always request an extension in writing. Approved extensions help avoid unnecessary fees while you work to improve the safety of your business.

If at the time of re-inspection violations still exist, the inspector can charge a re-inspection fee in accordance with the Fire Fee Schedule. The Office of the Fire Marshal will continue to re-inspect the property every 30+ days until all of the violations are resolved. A second re-inspection carries a fee according to the fee schedule. After the second re-inspection all subsequent re-inspection fees carry an additional fee according to the fee schedule. These fees can add up. It is best to correct violations quickly to ensure the safety of the community and limit re-inspection costs.

The fees are in place to discourage owners from ignoring fire code violations that put their staff and the public at risk. It also accounts for the continued time and resources of Renton RFA personnel as they repeatedly service the business in an effort to keep the community safe. We strive to work with businesses and building owners to make fire safety as straight forward and easy as possible for the betterment of our community.

The Office of the Fire Marshal also performs Fire Plans Reviews within the City of Renton. A Fire Plans Review is the process of reviewing construction plans to ensure that new construction meets fire and life safety standards set forth by the NFPA, the State of Washington, and the City. The review helps determine whether or not a building's planned protective systems are adequate for the hazard anticipated as its occupancy, and that all local requirements are met from day one. These preventive services map out the best fire

protection for each building's unique construction and occupancy, helping keep our community safe from the start.

Fire Plans Review takes place at the Office of the Fire Marshal by our dedicated Plans Reviewer. Construction documents come in from submissions to the City of Renton and are professionally reviewed for code compliance and fire and life safety standards. We work with owners, architects, and engineers to ensure that each building meets the safety requirements set forth by the City of Renton. Once plans are reviewed and construction is complete, we perform inspections based on the occupancy hazard of the building to ensure continued safety for the members of our community. All objectives listed below are ongoing.

Program Objectives:

- To protect the community's quality of life through prevention and preparedness by identifying risks to the community as well as employees.
- Educate the community to promote home safety, smoke alarms, and fire prevention.

See the [operating budget](#) section of this document for the expenditures of the Office of the Fire Marshal division.



EMS, Health and Safety Division

Program Description:

Providing quality, timely Emergency Medical Services (EMS) to our community is one of our highest priorities. Every firefighter, Engineer, Fire Lieutenant, Fire Captain, and Fire Battalion Chief within our organization is a certified EMT. Emergency Medical Services account for the majority of Renton RFA's calls. These calls are not isolated to fire related incidents. Our teams provide assistance to businesses, residents and visitors of Renton for a variety of trauma related and naturally occurring medical emergencies.

Our EMS teams operate as part of a larger Medic One / King County EMS (KCEMS) system. The components of the system include KCEMS, local fire departments, King County paramedics, private ambulance companies, and area hospitals. Together, this partnership allows Renton RFA to provide routine Basic Life Support (BLS) services through our EMT trained firefighters, as well as Advanced Life Support (ALS) through Medic One and KCEMS.

The FD CARES program bridges a gap in the traditional emergency response system for low acuity patients. The program focuses on helping community members with low acuity calls for service. We recognized that low acuity patients often rely on the 9-1-1 system for non-emergent aid. In response, we adopted a program specifically designed to meet the long-term needs of low acuity patients while relieving their reliance on the 9-1-1 system.

With Renton's population growing exponentially year over year, the number of EMS responses continues to increase too. More people means a higher demand for fire and life safety services. Our teams work strategically to ensure our firefighters have the skills, equipment, and manpower to handle this growing need.



This division also supports existing network of MHPs, chaplains, social workers, and peer support teams and educates members in mental health. All objectives listed below are ongoing.

Program Objectives:

- Assure continuous quality improvement in the areas of patient care delivery.
- Improvement on our delivery of emergency and non-emergency care.
- Manage the health and well-being for all members of our organization.
- To identify, intervene and prevent acute and chronic behavioral health issues and provide a path for returning to work healthy.

See the [operating budget](#) section of this document for the expenditures of the EMS, Health and Safety division.

Response Operations Division

Program Description:

We provide residential, commercial, and urban/wildland fire services within the city of Renton, Fire District 25, and Fire District 40. Additionally, we partner with neighboring fire response organizations to maximize the effectiveness of fire response efforts across communities throughout South King County. This unique, collaborative approach saves taxpayers while continually improving service to the community.

When it comes to structure fires, there are two basic types that our teams respond to:

- Residential structure fires, which includes houses, garages, and detached buildings in residential areas
- Commercial structure fires, which includes apartments, condominiums, industrial, and office-type buildings

In addition, our teams also respond to what we call “Working Fire” incidents. The term “Working Fire” refers to situations that, at a minimum, will require the commitment of all responding companies. These fires are large and require massive resources. This indication lets dispatch know that our teams will be engaged in tactical activities on the scene of the working fire for an extended period. It also helps identify when additional resources from other divisions or agencies should be deployed.

Renton’s beautiful, diverse landscapes also pose unique risks when it comes to fire. For that reason, Renton RFA is equipped to handle both wildland fire and urban wildfire incidents. Washington Administrative Code ([WAC 296-305-07001](#)) defines wildland firefighting as, “The activities of fire suppression on property conservation in woodlands, forests, grasslands, brush, and other such vegetation or any combination of vegetation that is involved in a fire situation but is not within buildings or structures.” Our six fire engines are the first line of defense when it comes to wildland fire, however, the organization also possess “Brush 17”, a brush truck housed at Station 17 with off-road capabilities that is designed to increase the effectiveness of responding to difficult wildland fire incidents.

According to the same WAC, urban wildfires are defined as, “An uncontained fire requiring suppression action usually spreading through ground cover, vegetative fuel, brush, grass, and landscaping; often threatening residential and commercial structures within an urban environment with access to established roadways and water systems.” In our jurisdiction, we have established fire stations in the majority of areas with urban wildfire risk, including Station 13, Station 16, and Station 17.

Additionally, all personnel at Station 17 are trained in the operation of the Brush 17 response unit and have additional personal protective equipment (PPE) assigned to them

specifically to aid in the suppression of wildland fires. An additional Brush unit is housed at Station 16.

Renton RFA firefighters are trained and tested to be among the best responders in the country. After an extensive vetting process, our new team members go through 19 weeks of extensive training, in the classroom and in a realistic training environment, taking on the real challenges of everyday firefighting so they're prepared to act quickly and intelligently in the field. Once complete, they receive certification in Firefighter 1, Firefighter 2, Hazmat Operations, and EMT-B.

Once our recruits have completed training, they are assigned a shift and begin an extensive apprenticeship program. Our leading apprenticeship program includes 6,000 hours of training and takes three years to complete.

In addition to their initial training and Apprenticeship Program, Renton RFA firefighters engage in ongoing training and educational exercises throughout the year, every year, to keep them sharp and in peak condition. Teams are trained and educated to meet National (NFPA), State and Department standards, procedures, and laws. Making sure that our teams have the right knowledge, experience, and support to keep themselves and community members safe is of the utmost importance to our organization.

When it comes to response effectiveness and resource management, deploying the appropriate apparatus to a scene is important. The Renton RFA fleet includes six engines, one ladder truck, one brush truck, three aid units, and two battalion chief safety officer vehicles (one for each battalion, North and South). Once the initial units arrive to the scene and assess the critical factors, additional alarms can be requested which add additional resources, if needed. All objectives listed below are ongoing.

Program Objectives:

- Meet NFPA response standards 90% of the time.
- Emphasize sound emergency scene safety procedures to minimize firefighter injuries.
- Intercede, control, and recover from emergency incidents as rapidly and effectively as possible.
- Provide equipment, training and personnel to develop and maintain an effective emergency communication system.

Special Teams

Renton RFA maintains three Special Operations teams, including Rope Rescue, Water Rescue, and Hazardous Materials. Each team is staffed with technicians trained to the specific discipline and is part of the Zone 3 regional response. Because of the resource commitment to Zone 3, we have a minimum staffing of two technicians on duty for each discipline. Currently, we don't provide technicians in the area of confined space and

trench rescue. These resources are available to our community through the Zone 3 regional response. Partnering with other organizations on the Zone 3 Regional Response is just one of many ways we maximize resources while keeping taxpayer's costs down.

Rope Rescue

We provide rope rescue resources for low angle, medium angle, high angle, and vertical angle rescues. Our team consists of 18 members trained to the technician level ([WAC 296-305-05113](#), [NFPA 1670](#)), and they are primarily assigned to Ladder 11, which is housed at Fire Station 11. Most of our Water Rescue Technicians are also Rope Rescue Technicians who can be utilized on any call. The Renton RFA Rope Rescue Team responds to all calls requiring Rope/Rescue Technicians within our jurisdiction, as well as all of Zone 3. All objectives listed below are ongoing.

Program Objectives:

- Provide for trained personnel to respond safely to technical rescue emergencies.
- Maintain service levels as it relates to technical rescue standards.
- Facilitate regional trainings with neighboring fire department(s).

Water Rescue

Renton RFA provides water rescue, including underwater, surface water, and swift water rescue within our jurisdiction and Zone 3. The Water Rescue Team consists of 15 members trained as technicians who are assigned to Fire Station 12. We mandate a staffing stipulation requiring a minimum of two water rescue technicians on duty each day. Renton RFA is the only department in South King County to require this for our Water Technicians.

The Water Rescue Team operates a Water Rescue Apparatus, along with a boat that is trailered behind the apparatus. Eleven of our fifteen divers currently possess the "Working Diver" credentials from the National Oceanic and Atmospheric Administration (NOAA).

We operate in rescue mode at waterborne incidents for the first 60 minutes of the incident or until determined by the rescue group supervisor on scene. Within King County, the Sheriff's office has jurisdictional authority over water rescue, Renton RFA works in conjunction and helps supplement their resources during recovery modes.

In addition to our 15 Water Rescue Technicians, Renton RFA has eleven certified Rescue Swimmers. Rescue Swimmers are assigned strategically throughout the response area to provide a rapid rescue for drowning victims in static water. Their immediate responsibility is to rapidly enter the water and attempt contact with the patient, if the patient is submerged the rescue swimmer will attempt to locate them by free diving using a mask, snorkel and fins. Their second priority is to provide a strong last seen point for the Water Rescue Technicians upon their arrival. All objectives listed below are ongoing.

Program Objectives:

- Provide for trained personnel to respond safely to water rescue emergencies.
- Maintain equipment necessary for water rescue response.
- To provide a structured water rescue response for mutual aid calls to our neighboring departments.

Hazardous Materials (HAZMAT)

We also provide Hazardous Materials response within our jurisdiction and throughout Zone 3. Eighteen (18) members are trained to the Hazardous Materials Technician level, including a certification for Crude Oil by Rail Emergency Response, and are assigned to Fire Station 14. The remaining first responders are certified to the operations level in Hazardous Materials response.

Along with a hazardous materials response apparatus, known as Hazmat 14, Fire Station 14 provides a foam trailer known as Foam 14 that can provide 265 gallons of AR-AFFF foam and 330 gallons of AFFF foam to large flammable liquid-type fires, including Ethanol and Ethanol blended fuel.

A decon unit known as Decon 17 is located at Fire Station 17. This unit is equipped to provide mass decontamination of people if needed. The firefighters assigned to Fire Station 17 provide the personnel for this resource, along with one technician. All objectives listed below are ongoing.

Program Objectives:

- Minimize the adverse effects of a hazardous materials release on life, property, and the environment.
- Provide and maintain specialized tools and equipment necessary for hazardous materials response.
- Maintain abilities to support consortium Hazmat response.
- Provide Technician level training to other staff as funding allows.

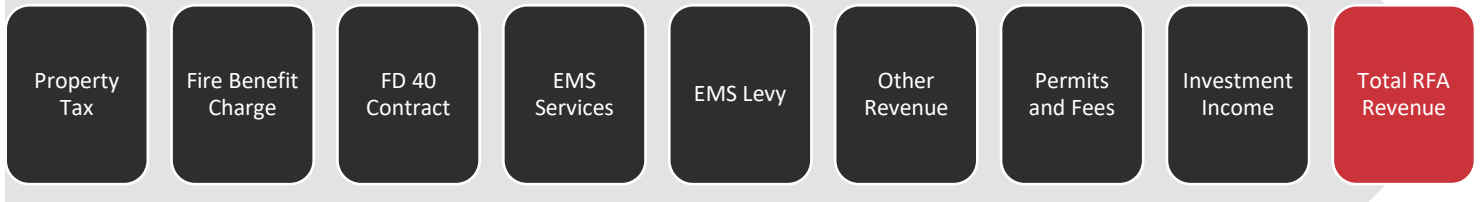
See the [operating budget](#) section of this document for the expenditures of the Response Operations division.

Operating Budget

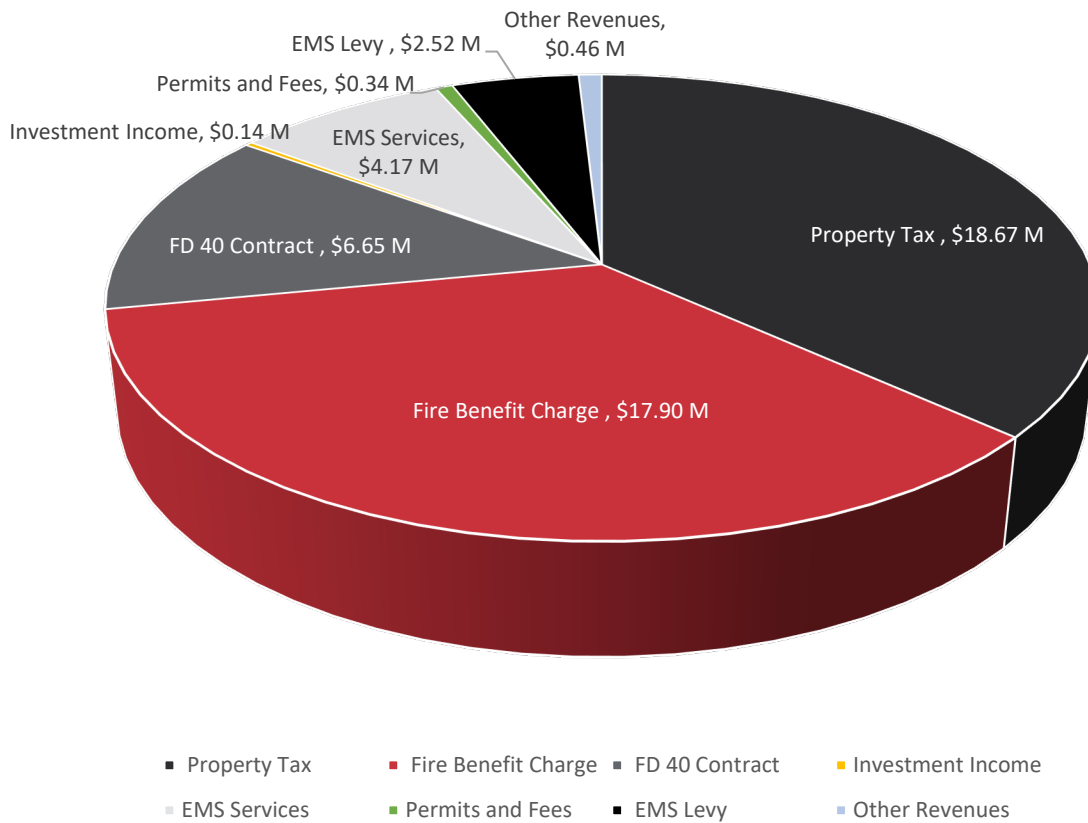


Revenue

Main sources of Revenue for Renton RFA



2023 Revenue by Category



Property Tax:

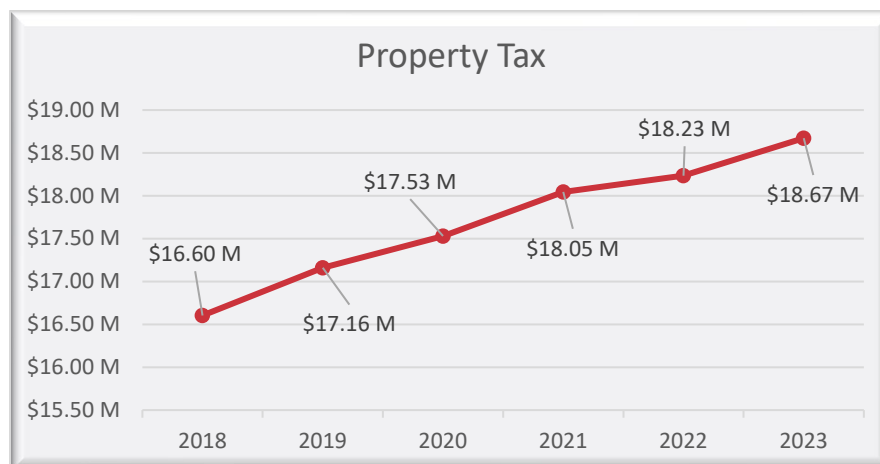
On April 26, 2016, City of Renton and Fire District 25 voters approved Proposition 1, creating the Renton Regional Fire Authority (RRFA) and the associated funding plan. The funding plan entails a two-part funding system comprised of a Property Tax Levy and a Benefit Charge. A Property Tax Levy is the traditional way in which fire and emergency medical services are funded. The amount that each taxpayer pays is based on assessed home value. With the inception of the RRFA, voters also approved its operation and funding plan, which reduced the property tax rate from \$1.50 to \$1.00 per \$1,000 of assessed home value in 2017, and has been further reduced over the last several years.

Funding critical fire and emergency medical services through a property tax has its benefits and drawbacks. While it does guarantee that funds are available year to year, the amount can fluctuate significantly based on what is going on in the economy. When the recent recession hit, property values steadily declined. This decline in property value led to significantly less financial resources for fire stations to provide services to the community.

Additionally, a property tax doesn't take into consideration the hazards associated with the building or the firefighting resources required to safeguard it. For example, a building owner housing a business that uses combustible gases would pay the same amount as a building owner housing an office, as long as the assessed value of the property was the same.

While the need for property tax funding is still prevalent, creators of the RRFA recognized that a secondary funding method could provide more financial stability and more fairly distribute costs for taxpayers. As a result, they introduced the Fire Benefit Charge.

The revenue for Property Tax is estimated using the Levy Limit worksheet from King County.



Quick Facts on Property Tax:

- Based solely on assessed property value.
- In 2017, the rate was \$1.00 per \$1,000 of assessed value and in 2023 it is now \$0.61.
- The Property Tax Levy is paid directly to Renton RFA through a collection of taxes from the King County Treasury Division.

Fire Benefit Charge:

The Fire Benefit Charge (FBC) is the other part of our two-part funding system. These two funding mechanisms combined is what allows us to provide the level of fire and life safety services Renton has become accustomed to.

The 1987 Washington State Legislature passed RCW 52.18, which provided that fire districts, with the approval of the voters in the district, are authorized to collect a fire benefit charge from residential and business property owners. A similar statute was subsequently passed as part of the legislation authorizing regional fire authorities under RCW 52.26 (see specifically RCW 52.26.180 - .270). This law allows regional fire authorities to impose fire benefit charges which shall be reasonably proportioned to the measurable benefits received by the property resulting from the services provided by a regional fire authority.

The fire benefit charge (FBC) is assessed differently. It applies to all structures on a parcel 400 square feet or larger, including each level of a building, basements (finished and unfinished), mezzanines, and garages. Factors that help determine the amount each tax payer contributes includes required firefighting resources, size of the building(s), and hazards associated with the building(s).

The FBC provides a fair and balanced approach to distributing cost among taxpayers. For example, a building with a tenant storing combustible gas will pay more than a building running a small office, even if those two buildings are assessed at the same value. The building storing combustible gas has a much higher associated hazard and would require more firefighting resources in case of emergency than the office building. The FBC places more cost on the part of the building that carries more risk and resource requirements and less on the building where associated hazards are much lower, thus the required resources to protect it are lower.

It is also important to note that Renton's population has rapidly grown in the last two decades and is expected to continue to grow exponentially. More residents and visitors in the community means more fire and medical emergency response calls. The FBC helps ensure that we not only have adequate funds to grow with our growing community, but that those funds are stable and protected.

During budget season, we determine the funding needed for the RRFA less all other projected revenue and this is the funding that is needed from the FBC. This amount can be up to 60% of our operating budget per RCW 35.13.256.

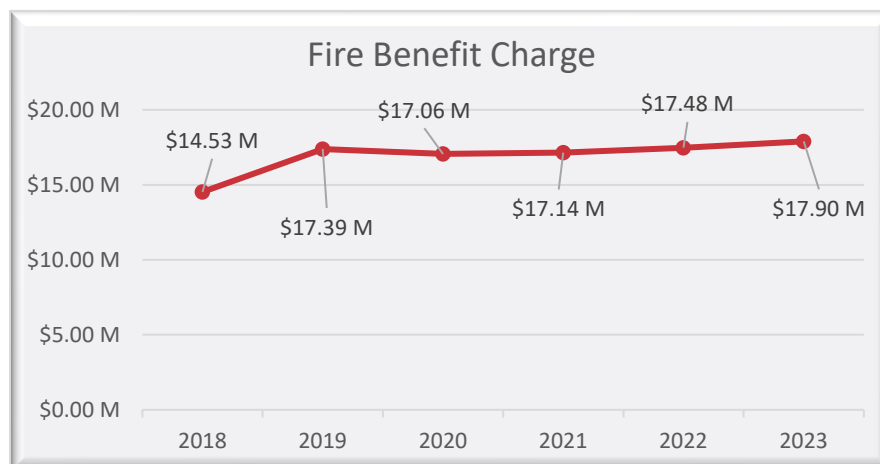
Quick Facts:

- The charge applies to all structures on a parcel over 400 square feet.
- Considers occupancy risk and firefighting resources needed.
- Low income seniors and disabled persons receive the same percentage discount as on their property taxes.
- Revenues can comprise up to 60% of the Renton RFA's operating budget.
- The rate is approved each year by the Governance Board.
- Voters reauthorized the FBC for 10 years during the November 2, 2021 general election.

Below are the factors that are used in determining the Fire benefit Charge:

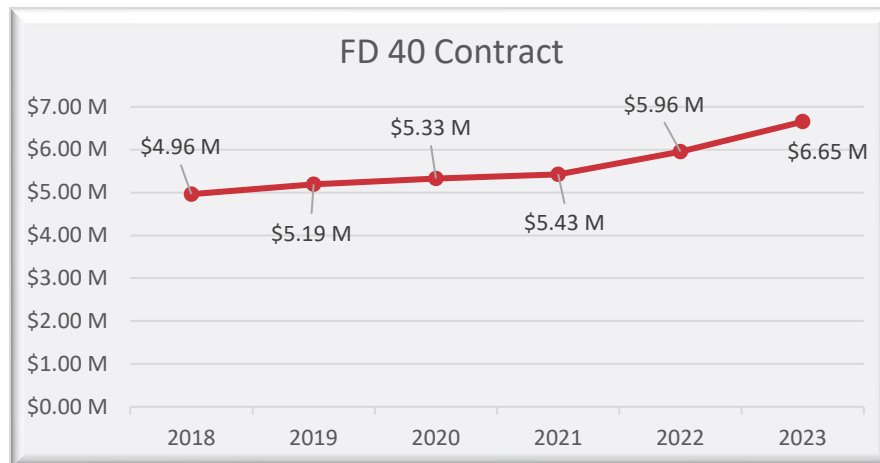
- Category Factor - The category factor is based upon building use and size (residential, mobile homes, apartments, commercial). This information is obtained from the King County Assessor database for each building subject to the benefit charge.
- Fire Flow Factor - The relative cost of providing the required fire flow per gallon during a fire incident.
- Effective Response Factor - The effective response force factor is relational to the size of force in firefighters and equipment required to deliver the required fire flow.
- Hazard Factor - The hazard factor represents the degree of risk caused by the use, processing, or storage of hazard materials with a building. The hazard factor reflects the need for larger and/or more specialized effective response forces. Hazard factors are determined from use and risk classifications found in the [National Fire Protection Association \(NFPA\) Standard 13 \(Standards for the Installation of Sprinkler Systems\)](#), and are applicable to commercial properties only.

- Extra Hazard Charges are as follows:
 - a. A 15% increase for automotive fueling stations, general retail stores, eating and drinking establishments and light industrial/commercial buildings.
 - b. A 20% increase for big box retail, automotive fueling, repair, and service facilities.
 - c. A 30% increase when products or uses with high combustibility or high rates of heat release are present.
 - d. A 40% increase when products or uses with high quantities of flammable, combustible or hazardous materials are present.
 - No surcharge will be assessed on light hazards.

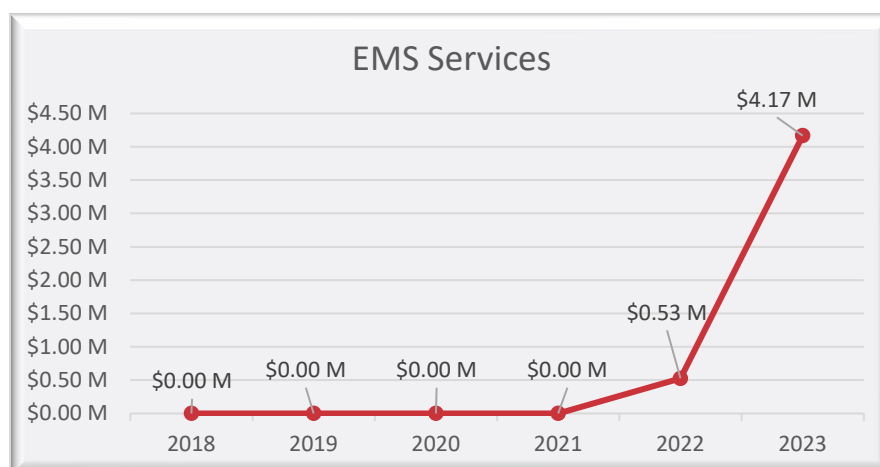


FD40 Contract:

The RRFA has a contract with King County District 40 (FD40) to provide fire protection, fire suppression, emergency medical services, non-emergency medical services and other services to the District that expires at the end of 2041. The contract outlines how the annual contract amount is calculated and this is done annually during the budget process.

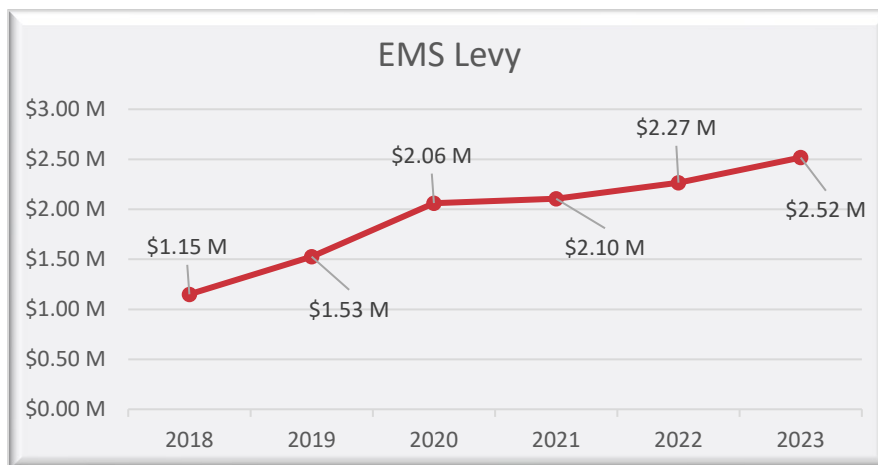
**EMS Services:**

This includes our GEMT payment, fee for transport, contracted MIH agency costs for FD 20. Our first GEMT payment we received was in 2022. There is not yet enough history to find the trend, so for the budget, the RRFA used the prior year's amount and increased it slightly since the 2020 payment was only for a partial year and the 2023 payment will be for a full year.

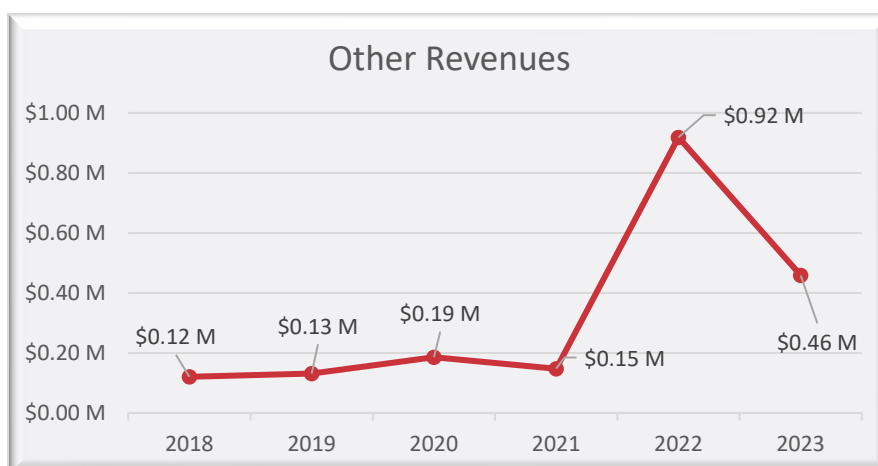


EMS Levy:

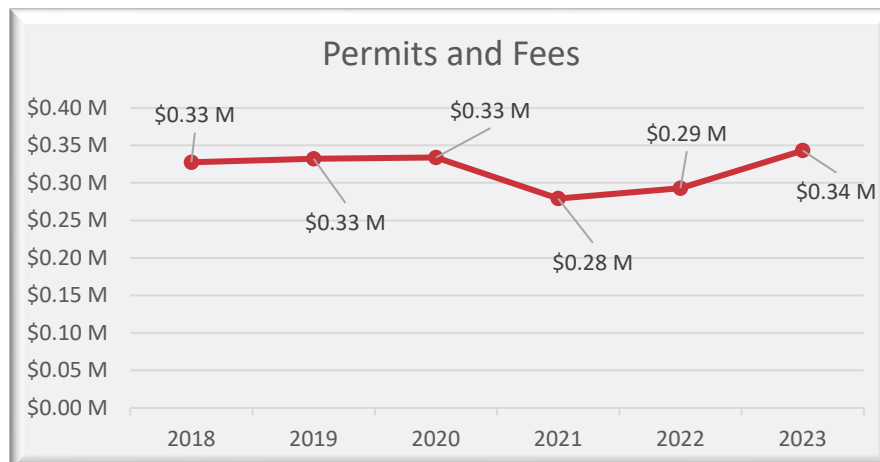
Local governments in Washington State may, with voter approval, impose a property tax of up to \$0.50 per \$1,000 assessed value for emergency medical services (EMS) under RCW 84.52.069. An EMS levy may be imposed by any city, town, county, fire protection district, regional fire authority, EMS district, urban EMS district, or public hospital district, as long as no other taxing jurisdiction within its boundaries has already imposed an EMS levy. For budgeting, the RRFA uses the worksheet the is received from King County with the allocation amounts for the year which is based on prior year call volume.

**Other Revenues:**

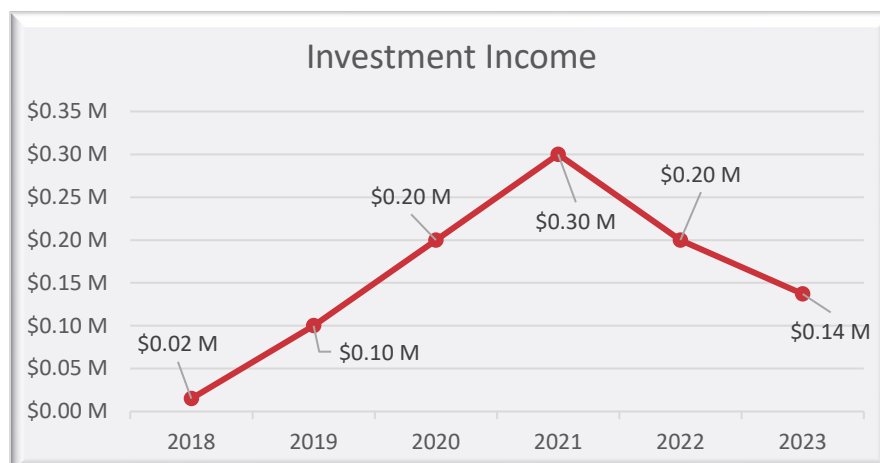
Other income includes any miscellaneous income that does not have a budgeted line item. This may include reimbursement from contracted overtime, and grants proceeds which may be Federal or State and investment income. This is budgeted based on the grants we are expecting to receive, and any contracted overtime we have committed to.

**Permits and Fees:**

This revenue line includes revenue from the Office of the Fire Marshal's (OFM) office. The RRFA provides several services to the community for which it charges specific fees. These fee-based services include development review, fire sprinkler confidence testing, plans review, and building permits for new construction, tenant finishes, and fire protection systems. This is a highly variable revenue stream which fluctuates with development. Most development related fees are collected at the time a building permit is obtained. Fee revenue covers a portion of the ongoing cost of the Office of the Fire Marshal, while general revenue is used for the ongoing portion of the programs. All of our estimated revenues for OFM are based on previous years revenue. Operational permits are some what static so the number of permits issued from year to year is fairly consistent, but the fees to occasionally change. False alarm fees and reinspection fees are based on past revenue collected, as is construction permit revenue. Construction revenue is the one that fluctuates the most, as we base estimated revenues on past revenues and can't really predict what construction growth there will be from year to year.

**Investment Income:**

The income received our funds held with King County. For budgeted purposes, we look at historical trends to try and predict the revenue for the budget year.



Expenditures

Listed below are the five major categories of expenditures for the RRFA.

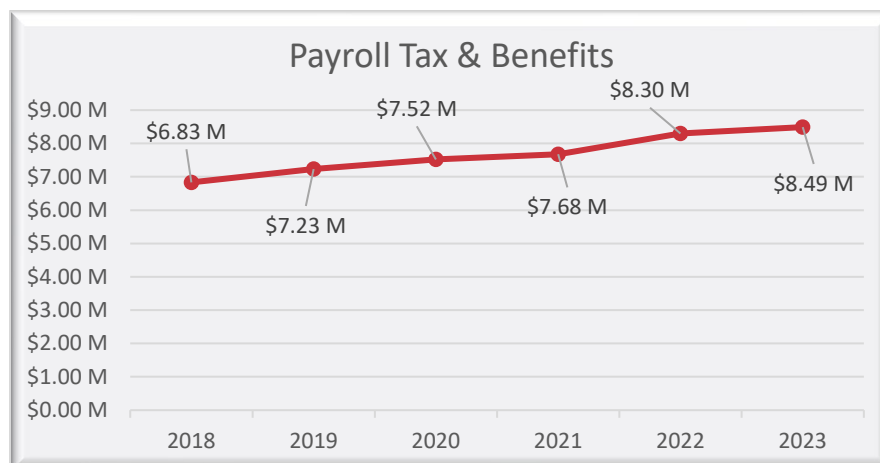
Salaries and Wages:

Salaries includes the salaries and premiums of our full-time employees, and overtime paid to non-exempt, full-time employees.



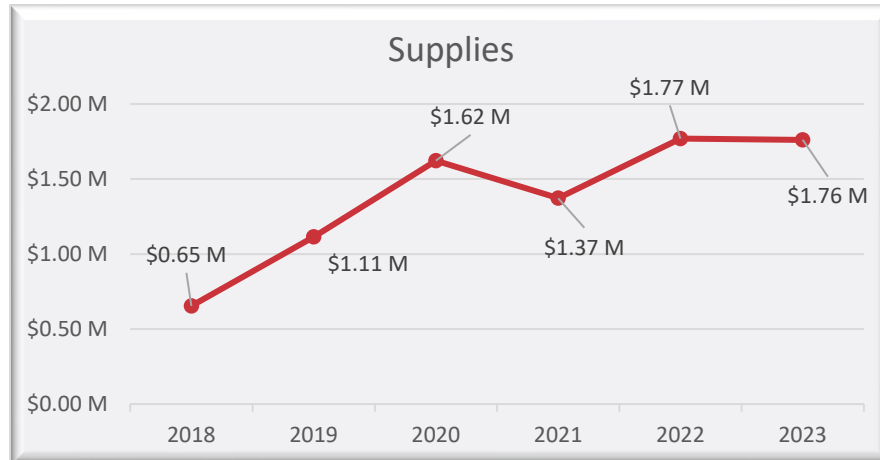
Payroll Tax and benefits:

This includes medical and dental insurance, retirement benefits, social security (this does not apply to employees in the Law Enforcement Officers and Firefighters (LEOFF) pension system) Medicare, paid family medical leave, workers comp, life insurance, long term disability, MERP, and uniform allowance.

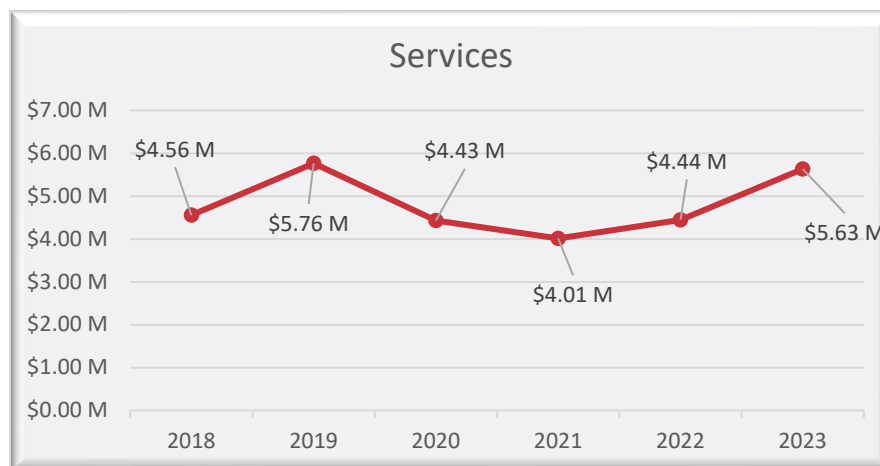


Supplies:

This category includes all expenditures other than services or capital projects. This includes tools and equipment (costing less than \$5,000), and expendable supplies.

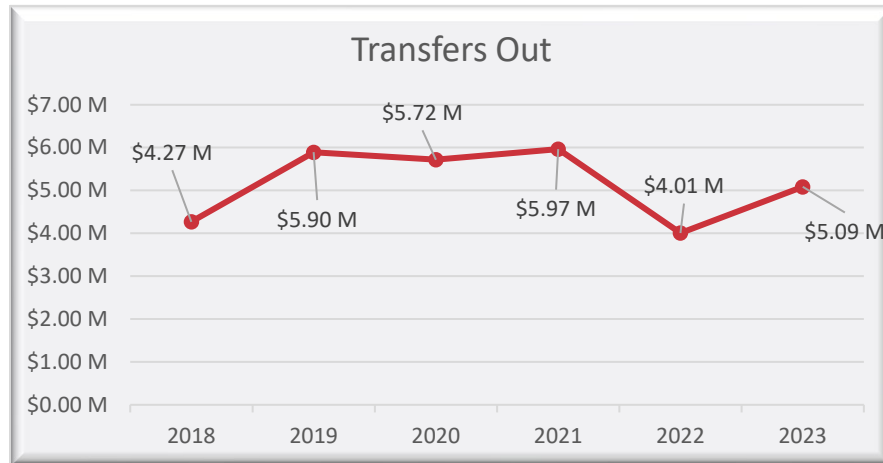
**Services:**

This category includes all expenditures for purchased services such as legal, health, auditing and professional services.



Transfers Out:

This includes all the transfers out to other funds.

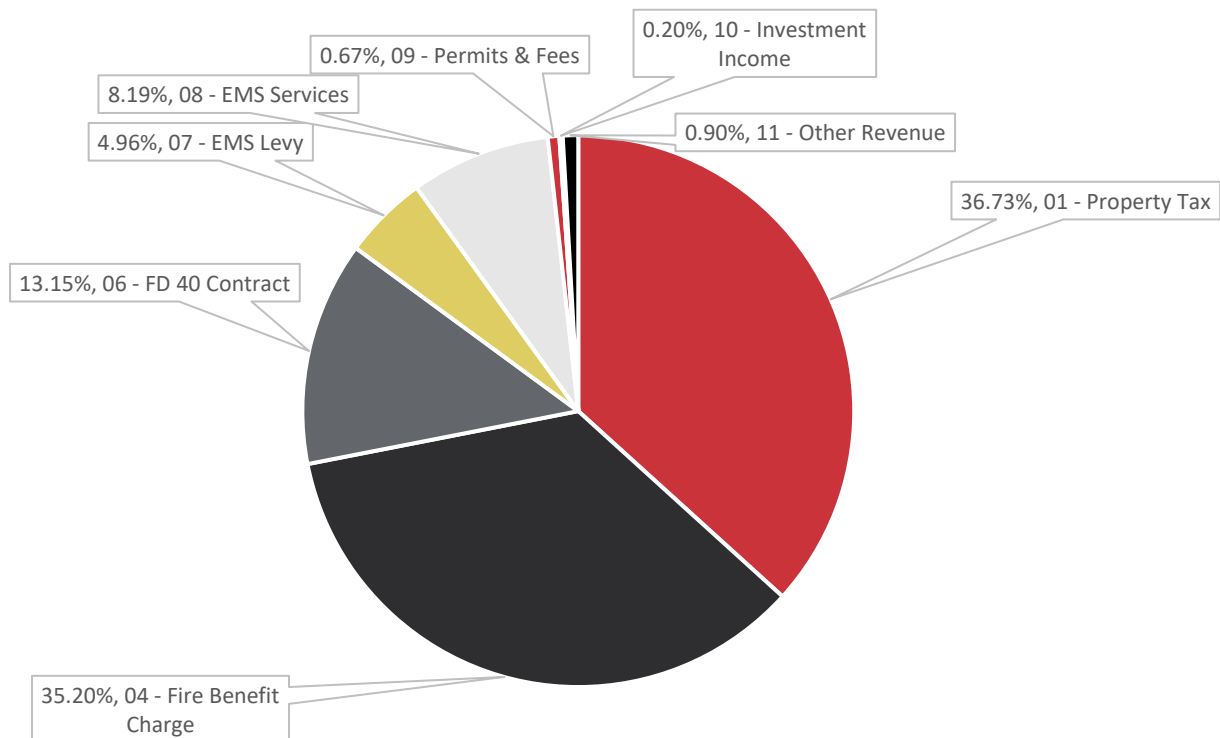


Budget Summary

TOTAL REVENUES	\$ 50,841,205
10-Property Tax	\$ 18,672,205
11-Fire Benefit Charge	\$ 17,895,336
13-EMS Levy	\$ 2,516,986
20-FD 40 Contract	\$ 6,652,341
30-Permits & Fees	\$ 340,100
40-Investment Income	\$ 137,007
50-EMS Services	\$ 4,166,071
60-Other Revenues	\$ 458,159
TOTAL EXPENDITURES	\$ 50,841,205
10-Salaries and Wages	\$ 29,832,004
20-Payroll Tax and Benefits	\$ 8,490,859
30-Supplies	\$ 1,761,500
40-Services	\$ 5,632,784
81-Transfers Out	\$ 5,124,058
VARIANCE	\$ -
Revenues Over Expenditures	\$ 0

Revenue Overview By Category

CATEGORY	2023 PRELIMINARY	% OF TOTAL REVENUE
01 - Property Tax	\$ 18,727,639	36.84%
02 - Property Tax - Delinquent	\$ (75,434)	-0.15%
03 - Leasehold Excise Taxes	\$ 20,000	0.04%
04 - Fire Benefit Charge	\$ 17,938,195	35.28%
05 - Fire Benefit Charge - Delinquent	\$ (42,859)	-0.08%
06 - FD 40 Contract	\$ 6,652,341	13.08%
07 - EMS Levy	\$ 2,516,986	4.95%
08 - EMS Services	\$ 4,166,071	8.19%
09 - Permits & Fees	\$ 343,100	0.67%
10 - Investment Income	\$ 137,007	0.27%
11 - Other Revenue	\$ 458,159	0.90%
Grand Total	\$ 50,841,205	100.00%



Revenue by Category - Year Over Year

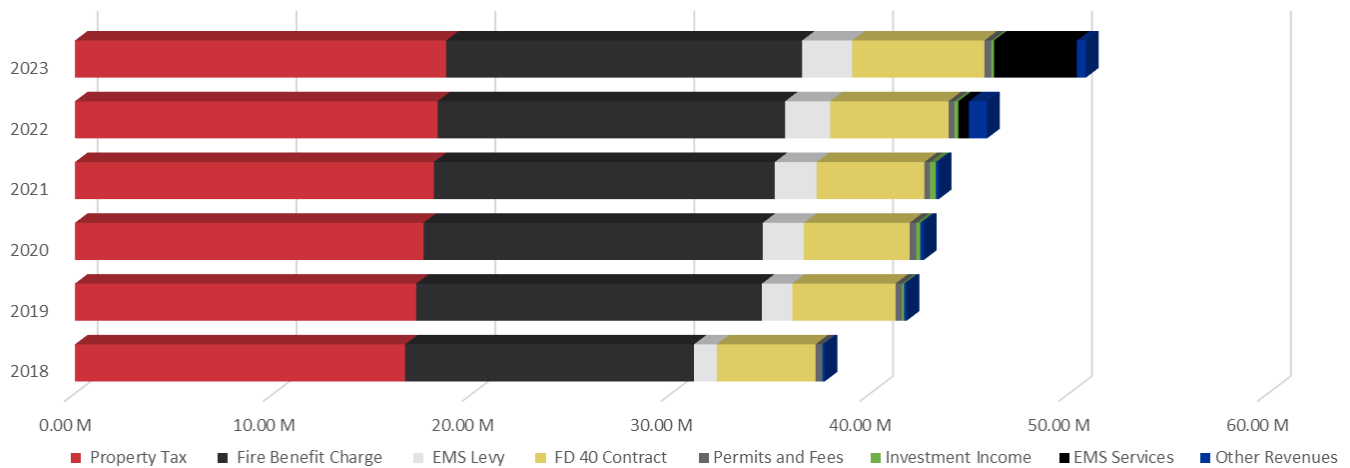
Category Details	2021 Actual	2022 Budget	2023 Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
10-Property Tax	\$ 18,002,404	\$ 18,234,244	\$ 18,672,205	\$ 437,961	2.40%
01 - Property Tax	\$ 17,770,851	\$ 18,309,165	\$ 18,727,639	\$ 418,474	2.29%
02 - Property Tax - Delinquent	\$ 210,552	\$ (94,921)	\$ (75,434)	\$ 19,487	-20.53%
03 - Leasehold Excise Taxes	\$ 21,001	\$ 20,000	\$ 20,000	\$ -	0.00%
11-Fire Benefit Charge	\$ 17,346,646	\$ 17,476,059	\$ 17,895,336	\$ 419,277	2.40%
04 - Fire Benefit Charge	\$ 17,134,972	\$ 17,507,534	\$ 17,938,195	\$ 430,661	2.46%
05 - Fire Benefit Charge - Delinquent	\$ 211,675	\$ (31,475)	\$ (42,859)	\$ (11,384)	36.17%
13-EMS Levy	\$ 2,104,821	\$ 2,266,067	\$ 2,516,986	\$ 250,919	11.07%
07 - EMS Levy	\$ 2,104,821	\$ 2,266,067	\$ 2,516,986	\$ 250,919	11.07%
20-FD 40 Contract	\$ 5,421,129	\$ 5,955,337	\$ 6,652,341	\$ 697,004	11.70%
06 - FD 40 Contract	\$ 5,421,129	\$ 5,955,337	\$ 6,652,341	\$ 697,004	11.70%
30-Permits & Fees	\$ 338,785	\$ 293,000	\$ 343,100	\$ 50,100	17.10%
09 - Permits & Fees	\$ 337,785	\$ 293,000	\$ 343,100	\$ 50,100	17.10%
11 - Other Revenue	\$ 1,000	\$ -	\$ -	\$ -	0.00%
40-Investment Income	\$ 170,919	\$ 200,000	\$ 137,007	\$ (62,993)	-31.50%
10 - Investment Income	\$ 170,919	\$ 200,000	\$ 137,007	\$ (62,993)	-31.50%
50-EMS Services	\$ 452,897	\$ 527,600	\$ 4,166,071	\$ 3,638,471	689.63%
08 - EMS Services	\$ 452,897	\$ 527,600	\$ 4,166,071	\$ 3,638,471	689.63%
60-Other Revenues	\$ 1,942,711	\$ 918,481	\$ 458,159	\$ (460,322)	-50.12%
10 - Investment Income	\$ -	\$ -	\$ -	\$ -	0.00%
11 - Other Revenue	\$ 1,942,711	\$ 918,481	\$ 458,159	\$ (460,322)	-50.12%
60-Transfer In	\$ -	\$ -	\$ -	\$ -	0.00%
11 - Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
Grand Total	\$ 45,780,311	\$ 45,870,788	\$50,841,205	\$ 4,970,417	10.84%

Revenue Detail by Category - Year Over Year

Category Details	2021 Actual	2022 Budget	2023 Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
10-Property Tax	\$18,002,404	\$18,234,244	\$18,672,205	\$ 437,961	2.40%
100 - Property Tax	\$ 17,770,851	\$18,309,165	\$ 18,727,639	\$ 418,474	2.29%
101 - Property Tax - Delinquent	\$ 210,552	\$ (94,921)	\$ (75,434)	\$ 19,487	-20.53%
102 - Leasehold Excise Taxes	\$ 21,001	\$ 20,000	\$ 20,000	\$ -	0.00%
11-Fire Benefit Charge	\$17,346,646	\$17,476,059	\$17,895,336	\$ 419,277	2.40%
104 - Fire Benefit Charge	\$ 17,134,972	\$17,507,534	\$ 17,938,195	\$ 430,661	2.46%
105 - Fire Benefit Charge - Delinquent	\$ 211,675	\$ (31,475)	\$ (42,859)	\$ (11,384)	36.17%
13-EMS Levy	\$ 2,104,821	\$ 2,266,067	\$ 2,516,986	\$ 250,919	11.07%
103 - KC EMS Levy	\$ 2,104,821	\$ 1,898,923	\$ 2,111,145	\$ 212,222	11.18%
108 - KC EMS Levy-MIH	\$ -	\$ 367,144	\$ 405,841	\$ 38,697	10.54%
20-FD 40 Contract	\$ 5,421,129	\$ 5,955,337	\$ 6,652,341	\$ 697,004	11.70%
106 - FD 40 Contract	\$ 5,421,129	\$ 5,955,337	\$ 6,652,341	\$ 697,004	11.70%
30-Permits & Fees	\$ 338,785	\$ 293,000	\$ 343,100	\$ 50,100	17.10%
300 - Reinspection Fee	\$ 14,300	\$ 8,000	\$ 8,000	\$ -	0.00%
303 - Fire Code Permits	\$ 211,220	\$ 205,000	\$ 248,000	\$ 43,000	20.98%
304 - Construction Permits	\$ 18,721	\$ 15,000	\$ 17,000	\$ 2,000	13.33%
305 - Fire Protection System Permits	\$ 83,283	\$ 50,000	\$ 55,000	\$ 5,000	10.00%
306 - False Alarm	\$ 3,000	\$ 10,000	\$ 10,000	\$ -	0.00%
307 - Tech Fee	\$ 3,060	\$ 2,000	\$ 2,100	\$ 100	5.00%
706 - Late Fee & Penalty	\$ 4,200	\$ 3,000	\$ 3,000	\$ -	0.00%
040 - Investment Income	\$ 170,919	\$ 200,000	\$ 137,007	\$ (62,993)	-31.50%
400 - Investment Income	\$ 170,919	\$ 200,000	\$ 137,007	\$ (62,993)	-31.50%
050 - EMS Services	\$ 452,897	\$ 527,600	\$ 4,166,071	\$ 3,638,471	689.63%
201 - EMS Services	\$ 452,897	\$ 512,600	\$ 4,154,071	\$ 3,641,471	710.39%
202 - First Aid/CPR Classes	\$ -	\$ -	\$ 12,000	\$ 12,000	N/A
060 - Other Revenues	\$ 1,942,711	\$ 918,481	\$ 458,159	\$ (460,322)	-50.12%
107 - Fire Protection Services - Schools	\$ 25,483	\$ 29,800	\$ 29,800	\$ -	0.00%
205 - Equip Reimb for Mobilization	\$ 11,336	\$ -	\$ -	\$ -	0.00%
704 - Insu Recoveries, Non-Capital Assets	\$ 77,600	\$ -	\$ -	\$ -	0.00%
707 - Vendor Rebate	\$ 3,672	\$ 4,000	\$ 4,400	\$ 400	10.00%
Grand Total	\$ 45,780,311	\$ 45,870,788	\$ 50,841,205	\$ 4,970,417	10.84%

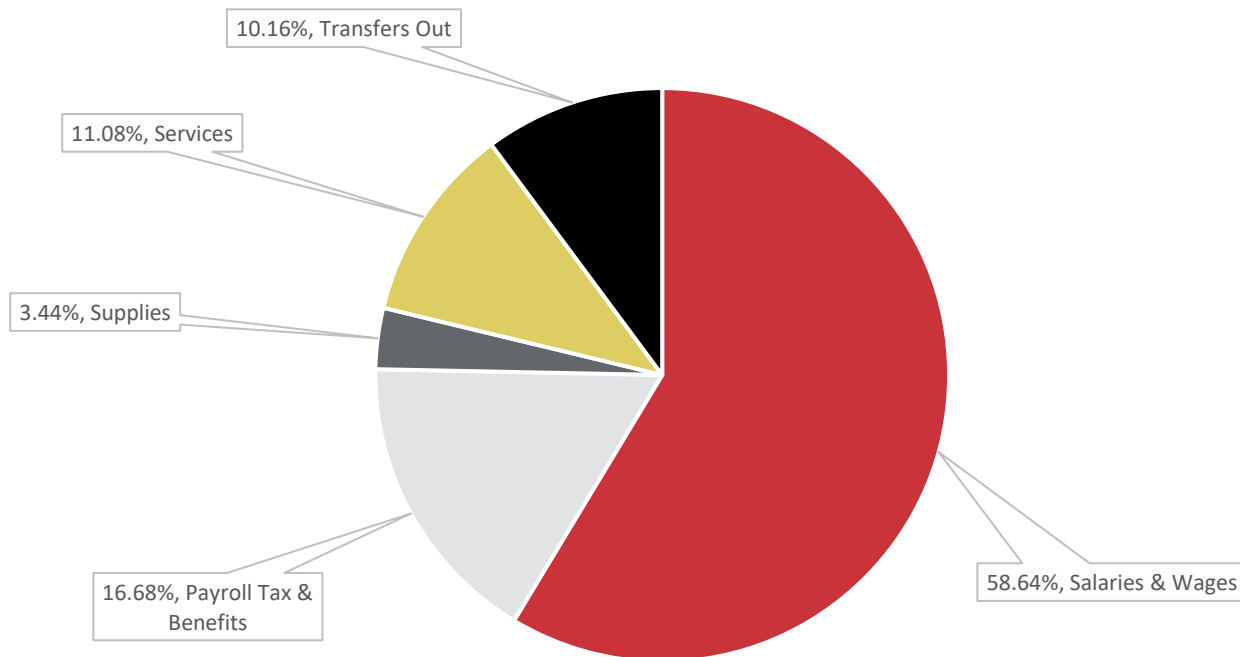
Revenue Trends by Category (2018 - 2023)

REVENUES	2018	2019	2020	2021	2022	2023	% Change From Prior Year
Property Tax	\$ 16,603,664	\$ 17,160,525	\$ 17,531,216	\$ 18,045,212	\$ 18,234,244	\$ 18,672,205	2.40%
Fire Benefit Charge	\$ 14,525,029	\$ 17,386,459	\$ 17,055,061	\$ 17,144,928	\$ 17,476,059	\$ 17,895,336	2.40%
EMS Levy	\$ 1,149,842	\$ 1,526,163	\$ 2,062,015	\$ 2,104,820	\$ 2,266,067	\$ 2,516,986	11.07%
FD 40 Contract	\$ 4,961,535	\$ 5,190,769	\$ 5,326,632	\$ 5,421,129	\$ 5,955,337	\$ 6,652,341	11.70%
Permits and Fees	\$ 327,700	\$ 332,220	\$ 333,800	\$ 279,150	\$ 293,000	\$ 343,100	17.10%
Investment Income	\$ 15,000	\$ 100,000	\$ 200,000	\$ 300,000	\$ 200,000	\$ 137,007	-31.50%
EMS Services	\$ -	\$ -	\$ -	\$ -	\$ 527,600	\$ 4,166,071	689.63%
Other Revenues	\$ 120,500	\$ 131,087	\$ 185,303	\$ 147,727	\$ 918,481	\$ 458,159	-50.12%
	\$ 37,703,270	\$ 41,827,223	\$ 42,694,027	\$ 43,151,788	\$ 45,870,788	\$ 50,841,205	



Expenditures Overview by Category

CATEGORY	2023 PRELIMINARY	% OF TOTAL EXPENDITURES%
10-Salaries and Wages	\$ 29,832,004	58.68%
20-Payroll Tax and Benefits	\$ 8,490,859	16.70%
30-Supplies	\$ 1,761,500	3.46%
40-Services	\$ 5,632,784	11.08%
81-Transfers Out	\$ 5,124,058	10.08%
Grand Total	\$ 50,841,205	100.00%



Expenditures Details by Category - Year Over Year

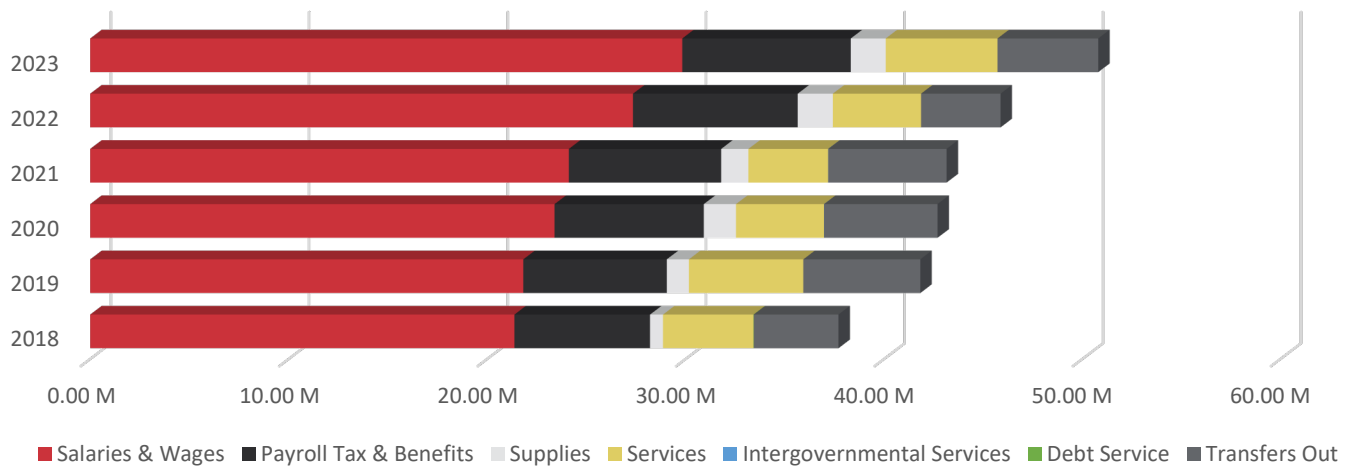
Category Details	2021 Actual	2022 Budget	2023 Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
10-Salaries and Wages	\$ 24,754,112	\$ 27,350,260	\$ 29,832,004	\$ 2,481,744	9.07%
100 - Salaries	\$ 20,014,170	\$ 22,157,505	\$ 24,661,342	\$ 2,503,837	11.30%
100 - Separation Pay	\$ 520,387	\$ 520,964	\$ -	\$ (520,964)	-100.00%
102 - Recognition Pay	\$ 2,000	\$ 15,000	\$ 15,000	\$ -	0.00%
110 - Overtime	\$ 3,123,629	\$ 3,487,440	\$ 4,483,582	\$ 996,142	28.56%
111 - Acting Pay Overtime	\$ 55,132	\$ 87,000	\$ 102,160	\$ 15,160	17.43%
112 - Promotions/Onboarding Overtime	\$ 65,754	\$ 84,606	\$ 143,339	\$ 58,733	69.42%
113 - Explorer Program Overtime	\$ 6,418	\$ 8,905	\$ 16,078	\$ 7,173	80.55%
114 - Meeting Overtime	\$ 39,827	\$ 111,956	\$ 145,349	\$ 33,393	29.83%
115 - Physicals Overtime	\$ 41,738	\$ 53,068	\$ 57,374	\$ 4,306	8.11%
116 - Community Outreach Overtime	\$ 4,143	\$ 57,303	\$ 68,695	\$ 11,392	19.88%
117 - Union Business Overtime	\$ 10,230	\$ 11,241	\$ 12,000	\$ 759	6.75%
119 - Contracted Overtime	\$ 870,684	\$ 755,272	\$ 127,085	\$ (628,187)	-83.17%
20-Payroll Tax and Benefits	\$ 7,208,008	\$ 8,299,184	\$ 8,490,859	\$ 191,675	2.31%
200 - FICA	\$ 510,545	\$ 615,091	\$ 744,857	\$ 129,766	21.10%
201 - Workers Comp	\$ 944,683	\$ 1,194,750	\$ 805,384	\$ (389,366)	-32.59%
202 - Paid Medical/Family Leave	\$ 31,711	\$ 32,853	\$ 74,137	\$ 41,284	125.66%
210 - Pension Retirement	\$ 1,441,200	\$ 1,601,878	\$ 1,843,180	\$ 241,302	15.06%
220 - Group Life Insurance	\$ 48,823	\$ 53,741	\$ 61,475	\$ 7,734	14.39%
221 - Longterm Disability	\$ 25,626	\$ 32,063	\$ 33,857	\$ 1,794	5.60%
230 - Medical Insurance	\$ 3,198,333	\$ 3,697,777	\$ 3,619,032	\$ (78,745)	-2.13%
231 - Medical Insurance - LEOFF	\$ 52,308	\$ 64,500	\$ 66,110	\$ 1,610	2.50%
232 - VEBA	\$ 626,294	\$ 672,274	\$ 676,430	\$ 4,156	0.62%
233 - MERP	\$ 131,775	\$ 135,900	\$ 317,100	\$ 181,200	133.33%
240 - Uniform Allowance	\$ 179,390	\$ 180,717	\$ 195,657	\$ 14,940	8.27%
241 - Health & Wellness	\$ 17,320	\$ 17,640	\$ 17,640	\$ -	0.00%
233 - Post Retirement Benefit	\$ -	\$ -	\$ 36,000	\$ 36,000	N/A
30-Supplies	\$ 1,224,646	\$ 1,769,615	\$ 1,761,500	\$ (8,115)	-0.46%
300 - Office Supplies	\$ 10,562	\$ 19,830	\$ 18,640	\$ (1,190)	-6.00%
301 - Recognition Supplies	\$ 512	\$ 1,875	\$ 2,005	\$ 130	6.93%
302 - Manuals/Books	\$ 3,929	\$ 10,147	\$ 11,150	\$ 1,003	9.88%
303 - Uniforms	\$ 10,280	\$ 24,687	\$ 30,982	\$ 6,295	25.50%
304 - Food	\$ 1,916	\$ 8,300	\$ 7,250	\$ (1,050)	-12.65%
305 - Branding Supplies	\$ 2,947	\$ 4,000	\$ 8,000	\$ 4,000	100.00%
306 - Misc Supplies	\$ 7,479	\$ 14,207	\$ 21,758	\$ 7,551	53.15%
310 - Unleaded Fuel	\$ 24,843	\$ 22,500	\$ 37,500	\$ 15,000	66.67%
311 - Diesel	\$ 75,547	\$ 88,000	\$ 110,000	\$ 22,000	25.00%
312 - Lube Oil	\$ 713	\$ 1,400	\$ 2,230	\$ 830	59.29%
320 - Small Tools	\$ 113,552	\$ 457,771	\$ 373,023	\$ (84,748)	-18.51%
321 - Computer/Electronics	\$ 43,471	\$ 47,400	\$ 59,600	\$ 12,200	25.74%
322 - Software	\$ 269,137	\$ 382,223	\$ 326,386	\$ (55,837)	-14.61%
323 - PPE/Safety Gear	\$ 321,094	\$ 297,545	\$ 347,948	\$ 50,403	16.94%
330 - Operating Supplies	\$ 141,960	\$ 169,343	\$ 154,218	\$ (15,125)	-8.93%
331 - Repair Parts	\$ 187,332	\$ 210,387	\$ 239,810	\$ 29,423	13.99%
350 - Appliance	\$ 4,715	\$ 10,000	\$ 11,000	\$ 1,000	10.00%

Expenditures Details by Category - Year Over Year (continued)

Category Details	2021 Actual	2022 Budget	2023 Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
40-Services	\$ 3,787,127	\$ 4,444,516	\$ 5,632,784	\$ 1,188,268	26.74%
400 - Professional Services	\$ 1,481,126	\$ 1,821,144	\$ 2,584,482	\$ 763,338	41.92%
401 - Legal Services	\$ 53,522	\$ 108,000	\$ 108,000	\$ -	0.00%
402 - Health Services	\$ 128,203	\$ 115,000	\$ 109,500	\$ (5,500)	-4.78%
403 - Branding Services	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
404 - Accounting/Auditing	\$ 14,055	\$ 16,800	\$ 19,500	\$ 2,700	16.07%
405 - Cash Mgmt Fees	\$ 6,147	\$ 7,400	\$ 6,800	\$ (600)	-8.11%
406 - Advertising	\$ 1,477	\$ 3,450	\$ 2,950	\$ (500)	-14.49%
407 - ILA	\$ 444,336	\$ 393,410	\$ 442,329	\$ 48,919	12.43%
410 - Postage/Shipping	\$ 17,950	\$ 36,638	\$ 39,965	\$ 3,327	9.08%
411 - Internet	\$ 92,629	\$ 110,292	\$ 110,704	\$ 412	0.37%
412 - Telephone	\$ 34,098	\$ 39,860	\$ 54,312	\$ 14,452	36.26%
413 - Data Plan	\$ 42,846	\$ 42,336	\$ 48,960	\$ 6,624	15.65%
420 - Travel	\$ 13,997	\$ 106,247	\$ 137,745	\$ 31,498	29.65%
421 - Mileage	\$ -	\$ 1,840	\$ 2,385	\$ 545	29.62%
430 - Training/Registration	\$ 58,508	\$ 170,533	\$ 162,285	\$ (8,248)	-4.84%
440 - Repair/Maint	\$ 351,926	\$ 497,870	\$ 466,247	\$ (31,623)	-6.35%
450 - Liability Insurance	\$ 244,231	\$ 270,900	\$ 360,800	\$ 89,900	33.19%
460 - FBC Collection Fee	\$ 174,351	\$ 180,000	\$ 190,000	\$ 10,000	5.56%
461 - Licenses/Permits/Fees	\$ 637	\$ 1,200	\$ 1,300	\$ 100	8.33%
462 - Memberships	\$ 20,486	\$ 17,436	\$ 31,941	\$ 14,505	83.19%
463 - Subscriptions	\$ 4,291	\$ 6,103	\$ 70,135	\$ 64,032	1049.19%
464 - Printing Services	\$ 57,478	\$ 33,700	\$ 44,300	\$ 10,600	31.45%
465 - Misc Services	\$ 214,266	\$ 114,822	\$ 210,629	\$ 95,807	83.44%
466 - Meal/Incidental Expense	\$ 2,833	\$ 6,650	\$ 7,250	\$ 600	9.02%
467 - Certification	\$ 22,670	\$ 24,685	\$ 16,350	\$ (8,335)	-33.77%
470 - Electricity	\$ 161,912	\$ 160,000	\$ 162,000	\$ 2,000	1.25%
471 - Gas	\$ 39,083	\$ 38,000	\$ 39,000	\$ 1,000	2.63%
472 - Water/Sewer	\$ 74,366	\$ 75,500	\$ 76,500	\$ 1,000	1.32%
473 - Waste Disposal	\$ 29,170	\$ 35,500	\$ 37,500	\$ 2,000	5.63%
480 - Equipment Lease	\$ -	\$ 1,200	\$ 1,200	\$ -	0.00%
481 - Property Lease	\$ -	\$ -	\$ 10,000	\$ 10,000	N/A
500 - Election Cost	\$ -	\$ 6,000	\$ 75,000	\$ 69,000	1150.00%
414 - Lease	\$ -	\$ -	\$ 715	\$ 715	N/A
81-Transfers Out	\$ 18,204,288	\$ 4,007,213	\$ 5,124,058	\$ 1,116,845	27.87%
901 - Transfer Out for Contingency	\$ 15,000	\$ 30,000	\$ 75,000	\$ 45,000	150.00%
902 - Transfer Out for Operating Reserve	\$ 12,723,626	\$ -	\$ 1,289,232	\$ 1,289,232	N/A
903 - Transfer Out for IT Reserve	\$ 300,000	\$ 300,000	\$ 200,000	\$ (100,000)	-33.33%
904 - Transfer Out for Fleet Reserve	\$ -	\$ 1,200,000	\$ 1,200,000	\$ -	0.00%
905 - Transfer Out for Small Tools Reserve	\$ 300,000	\$ 400,000	\$ 400,000	\$ -	0.00%
906 - Transfer Out for Facilities Reserve	\$ 1,500,000	\$ 2,077,213	\$ 1,959,826	\$ (117,387)	-5.65%
907 - Transfer Out for Facilities Reserve	\$ 3,365,662	\$ -	\$ -	\$ -	0.00%
Grand Total	\$ 55,178,181	\$ 45,870,788	\$ 50,841,205	\$ 4,970,417	10.84%

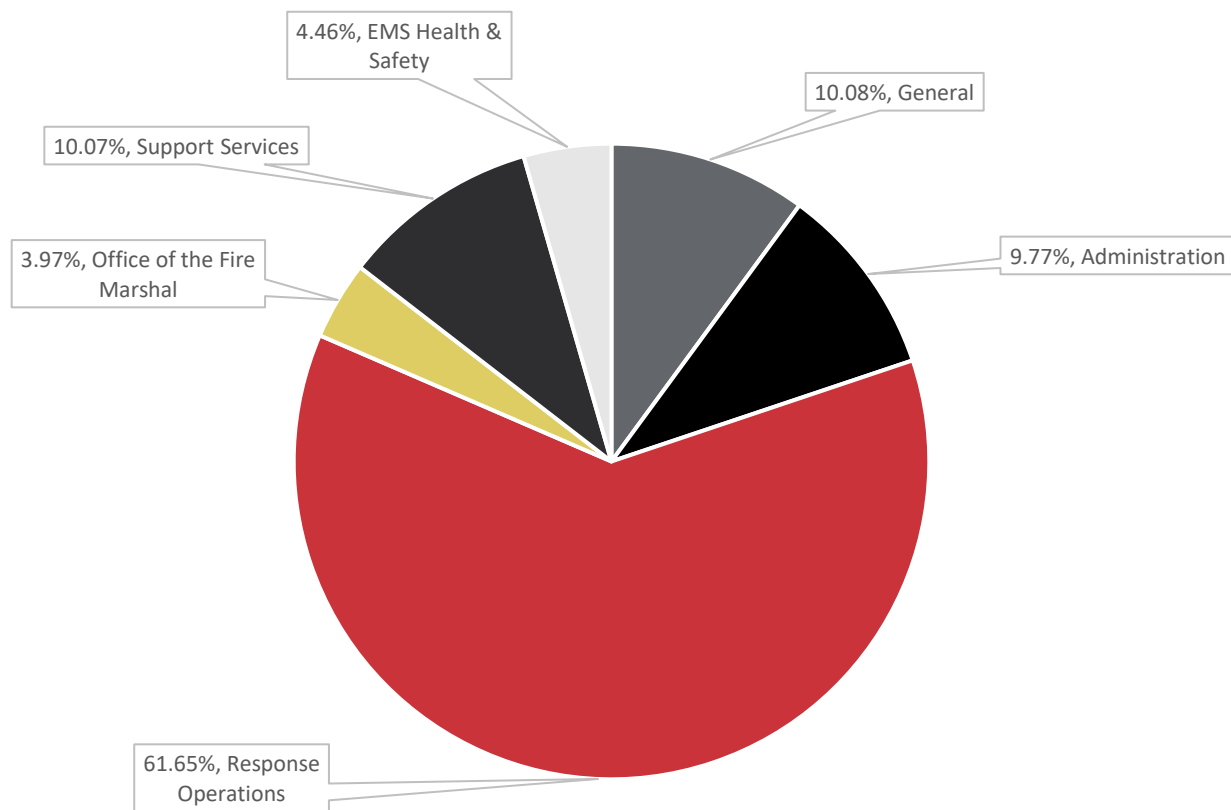
Expenditures Trends by Category (2018 - 2023)

EXPENDITURES	2018	2019	2020	2021	2022	2023	% Change From Prior Year
Salaries & Wages	\$21,376,634	\$21,821,982	\$23,397,578	\$24,117,332	\$27,350,260	\$29,832,004	9.07%
Payroll Tax & Benefits	\$ 6,832,857	\$ 7,231,370	\$ 7,519,992	\$ 7,677,995	\$ 8,299,184	\$ 8,490,859	2.31%
Supplies	\$ 653,838	\$ 1,113,972	\$ 1,622,579	\$ 1,371,452	\$ 1,769,614	\$ 1,761,500	-0.46%
Services	\$ 4,555,941	\$ 5,764,854	\$ 4,431,756	\$ 4,013,737	\$ 4,444,517	\$ 5,632,784	26.74%
Intergovernmental Services	\$ -	\$ -	\$ 5,400	\$ 6,000	\$ -	\$ -	N/A
Debt Service	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Transfers Out	\$ 4,268,000	\$ 5,895,045	\$ 5,716,722	\$ 5,965,272	\$ 4,007,213	\$ 5,087,051	26.95%
	\$37,703,270	\$41,827,223	\$42,694,027	\$43,151,788	\$45,870,788	\$50,804,198	10.76%



Expenditures Overview by Division

DIVISION	2023 BUDGET	% OF TOTAL EXPENDITURES
00 General	\$ 5,124,058	10.08%
01 Administration	\$ 4,966,125	9.77%
02 Response Operations	\$ 31,342,840	61.65%
03 Office of the Fire Marshal	\$ 2,020,531	3.97%
04 Support Services	\$ 5,119,541	10.07%
05 EMS Health & Safety	\$ 2,268,110	4.46%
TOTAL	\$ 50,841,205	100.00%



Expenditures Details by Division - Year Over Year

EXPENSE CATEGORY	2021 Actual	2022 Budget	2023 Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
00 General	\$ 18,204,288	\$ 4,007,213	\$ 5,124,058	\$ 1,116,845	27.87%
901 - Transfer Out for Contingency	\$ 15,000	\$ 30,000	\$ 75,000	\$ 45,000	150.00%
902 - Transfer Out for Operating Reserve	\$ 12,723,626	\$ -	\$ 1,289,232	\$ 1,289,232	N/A
903 - Transfer Out for IT Reserve	\$ 300,000	\$ 300,000	\$ 200,000	\$ (100,000)	-33.33%
904 - Transfer Out for Fleet Reserve	\$ -	\$ 1,200,000	\$ 1,200,000	\$ -	0.00%
905 - Transfer Out for Small Tools Reserve	\$ 300,000	\$ 400,000	\$ 400,000	\$ -	0.00%
906 - Transfer Out for Facilities Reserve	\$ 1,500,000	\$ 2,077,213	\$ 1,959,826	\$ (117,387)	-5.65%
907 - Transfer Out for Facilities Reserve	\$ 3,365,662	\$ -	\$ -	\$ -	0.00%
01 Administration	\$ 3,485,743	\$ 4,537,773	\$ 4,966,125	\$ 428,351	9.44%
100 - Salaries	\$ 1,484,210	\$ 1,884,006	\$ 2,106,619	\$ 222,613	11.82%
100 - Separation Pay	\$ 2,846	\$ -	\$ -	\$ -	0.00%
102 - Recognition Pay	\$ 2,000	\$ 15,000	\$ 15,000	\$ -	0.00%
110 - Overtime	\$ -	\$ 1,080	\$ 2,400	\$ 1,320	122.22%
200 - FICA	\$ 96,597	\$ 130,636	\$ 162,501	\$ 31,865	24.39%
201 - Workers Comp	\$ 9,604	\$ 16,920	\$ 7,952	\$ (8,968)	-53.00%
202 - Paid Medical/Family Leave	\$ 2,008	\$ 2,774	\$ 5,974	\$ 3,200	115.36%
210 - Pension Retirement	\$ 148,253	\$ 181,111	\$ 218,755	\$ 37,644	20.78%
220 - Group Life Insurance	\$ 2,091	\$ 4,965	\$ 5,595	\$ 630	12.69%
221 - Longterm Disability	\$ 11,252	\$ 14,342	\$ 14,711	\$ 369	2.57%
230 - Medical Insurance	\$ 237,787	\$ 343,042	\$ 313,243	\$ (29,799)	-8.69%
231 - Medical Insurance - LEOFF	\$ 52,308	\$ 64,500	\$ 66,110	\$ 1,610	2.50%
232 - VEBA	\$ 48,732	\$ 63,326	\$ 59,326	\$ (4,000)	-6.32%
233 - MERP	\$ 825	\$ 900	\$ 2,100	\$ 1,200	133.33%
300 - Office Supplies	\$ 9,374	\$ 9,960	\$ 7,945	\$ (2,015)	-20.23%
301 - Recognition Supplies	\$ 512	\$ 1,875	\$ 2,005	\$ 130	6.93%
302 - Manuals/Books	\$ 401	\$ 500	\$ 400	\$ (100)	-20.00%
303 - Uniforms	\$ 1,192	\$ 8,900	\$ 6,700	\$ (2,200)	-24.72%
304 - Food	\$ 419	\$ 2,800	\$ 1,750	\$ (1,050)	-37.50%
305 - Branding Supplies	\$ 2,947	\$ 4,000	\$ 8,000	\$ 4,000	100.00%
306 - Misc Supplies	\$ 3,335	\$ 4,207	\$ 4,587	\$ 380	9.03%
320 - Small Tools	\$ 700	\$ 3,500	\$ 2,550	\$ (950)	-27.14%
321 - Computer/Electronics	\$ 43,471	\$ 47,400	\$ 59,600	\$ 12,200	25.74%
322 - Software	\$ 260,797	\$ 376,723	\$ 320,886	\$ (55,837)	-14.82%
400 - Professional Services	\$ 139,942	\$ 211,615	\$ 256,185	\$ 44,570	21.06%
401 - Legal Services	\$ 53,522	\$ 108,000	\$ 108,000	\$ -	0.00%
402 - Health Services	\$ 128,203	\$ 115,000	\$ 109,500	\$ (5,500)	-4.78%
403 - Branding Services	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
404 - Accounting/Auditing	\$ 14,055	\$ 16,800	\$ 19,500	\$ 2,700	16.07%
405 - Cash Mgmt Fees	\$ 6,147	\$ 7,400	\$ 6,800	\$ (600)	-8.11%
406 - Advertising	\$ 1,477	\$ 3,450	\$ 2,950	\$ (500)	-14.49%
410 - Postage/Shipping	\$ 17,950	\$ 36,138	\$ 39,465	\$ 3,327	9.21%
411 - Internet	\$ 92,629	\$ 110,292	\$ 110,704	\$ 412	0.37%
412 - Telephone	\$ 34,098	\$ 39,860	\$ 54,312	\$ 14,452	36.26%
413 - Data Plan	\$ 42,846	\$ 42,336	\$ 48,960	\$ 6,624	15.65%
420 - Travel	\$ 8,500	\$ 59,080	\$ 51,485	\$ (7,595)	-12.86%
421 - Mileage	\$ -	\$ 500	\$ -	\$ (500)	-100.00%

Expenditures Details by Division - Year Over Year (continued)

EXPENSE CATEGORY	2021 Actual	2022 Budget	2023 Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
01 Administration Continued					
430 - Training/Registration	\$ 22,704	\$ 86,521	\$ 54,734	\$ (31,787)	-36.74%
440 - Repair/Maint	\$ 260	\$ -	\$ -	\$ -	0.00%
450 - Liability Insurance	\$ 244,231	\$ 270,900	\$ 360,800	\$ 89,900	33.19%
460 - FBC Collection Fee	\$ 174,351	\$ 180,000	\$ 190,000	\$ 10,000	5.56%
461 - Licenses/Permits/Fees	\$ 0	\$ 200	\$ 300	\$ 100	50.00%
462 - Memberships	\$ 18,557	\$ 14,761	\$ 29,206	\$ 14,445	97.86%
463 - Subscriptions	\$ 4,291	\$ 6,103	\$ 1,450	\$ (4,653)	-76.24%
464 - Printing Services	\$ 57,324	\$ 31,200	\$ 41,600	\$ 10,400	33.33%
466 - Meal/Incidental Expense	\$ 2,833	\$ 6,650	\$ 7,250	\$ 600	9.02%
467 - Certification	\$ 160	\$ 500	\$ 500	\$ -	0.00%
500 - Election Cost	\$ -	\$ 6,000	\$ 75,000	\$ 69,000	1150.00%
414 - Lease	\$ -	\$ -	\$ 715	\$ 715	N/A

Expenditures Details by Division - Year Over Year (continued)

EXPENSE CATEGORY	2021 Actual	2022 Budget	2023 Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
02 Response Operations	\$ 26,941,566	\$ 29,545,309	\$ 31,342,840	\$ 1,797,531	6.08%
100 - Salaries	\$ 15,885,810	\$ 17,183,913	\$ 18,991,457	\$ 1,807,544	10.52%
100 - Separation Pay	\$ 514,381	\$ 520,964	\$ -	\$ (520,964)	-100.00%
110 - Overtime	\$ 2,485,545	\$ 2,502,750	\$ 3,647,569	\$ 1,144,819	45.74%
111 - Acting Pay Overtime	\$ 55,132	\$ 87,000	\$ 102,160	\$ 15,160	17.43%
112 - Promotions/Onboarding Overtime	\$ 65,754	\$ 84,606	\$ 143,339	\$ 58,733	69.42%
113 - Explorer Program Overtime	\$ 6,418	\$ 8,905	\$ 16,078	\$ 7,173	80.55%
114 - Meeting Overtime	\$ 39,827	\$ 111,956	\$ 145,349	\$ 33,393	29.83%
115 - Physicals Overtime	\$ 41,738	\$ 53,068	\$ 57,374	\$ 4,306	8.11%
116 - Community Outreach Overtime	\$ 4,143	\$ 57,303	\$ 68,695	\$ 11,392	19.88%
117 - Union Business Overtime	\$ 10,230	\$ 11,241	\$ 12,000	\$ 759	6.75%
118 - FDCARES Overtime	\$ -	\$ -	\$ -	\$ -	0.00%
119 - Contracted Overtime	\$ 870,684	\$ 755,272	\$ 127,085	\$ (628,187)	-83.17%
200 - FICA	\$ 289,935	\$ 325,482	\$ 354,701	\$ 29,219	8.98%
201 - Workers Comp	\$ 849,615	\$ 1,066,704	\$ 737,628	\$ (329,076)	-30.85%
202 - Paid Medical/Family Leave	\$ 26,304	\$ 25,520	\$ 58,101	\$ 32,581	127.67%
210 - Pension Retirement	\$ 1,044,902	\$ 1,161,904	\$ 1,256,426	\$ 94,522	8.14%
220 - Group Life Insurance	\$ 40,121	\$ 41,114	\$ 46,773	\$ 5,659	13.76%
221 - Longterm Disability	\$ 1,532	\$ 1,525	\$ 1,224	\$ (301)	-19.74%
230 - Medical Insurance	\$ 2,586,013	\$ 2,869,401	\$ 2,828,941	\$ (40,460)	-1.41%
232 - VEBA	\$ 502,091	\$ 521,076	\$ 523,076	\$ 2,000	0.38%
233 - MERP	\$ 123,750	\$ 127,800	\$ 298,200	\$ 170,400	133.33%
233 - Post Retirement Benefit	\$ -		\$ 36,000	\$ 36,000	N/A
240 - Uniform Allowance	\$ 169,790	\$ 170,751	\$ 187,671	\$ 16,920	9.91%
241 - Health & Wellness	\$ 16,600	\$ 16,920	\$ 16,920	\$ -	0.00%
300 - Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
302 - Manuals/Books	\$ 2,000	\$ 5,600	\$ 5,600	\$ -	0.00%
303 - Uniforms	\$ 8,690	\$ 14,686	\$ 15,082	\$ 395	2.69%
304 - Food	\$ 1,497	\$ 5,500	\$ 5,500	\$ -	0.00%
306 - Misc Supplies	\$ -	\$ 3,000	\$ 3,200	\$ 200	6.67%
320 - Small Tools	\$ 61,205	\$ 410,421	\$ 222,761	\$ (187,660)	-45.72%
323 - PPE/Safety Gear	\$ 320,421	\$ 292,450	\$ 341,848	\$ 49,398	16.89%
330 - Operating Supplies	\$ 93,479	\$ 117,828	\$ 102,703	\$ (15,125)	-12.84%
331 - Repair Parts	\$ 8,397	\$ 32,757	\$ 32,700	\$ (57)	-0.17%
400 - Professional Services	\$ 795,821	\$ 783,665	\$ 799,803	\$ 16,138	2.06%
410 - Postage/Shipping	\$ -	\$ -	\$ -	\$ -	0.00%
420 - Travel	\$ 117	\$ 8,095	\$ 14,590	\$ 6,495	80.23%
421 - Mileage	\$ -	\$ 1,140	\$ 1,185	\$ 45	3.95%
430 - Training/Registration	\$ 5,104	\$ 17,772	\$ 16,472	\$ (1,300)	-7.31%
440 - Repair/Maint	\$ 11,430	\$ 145,070	\$ 124,180	\$ (20,890)	-14.40%
463 - Subscriptions	\$ -	\$ -	\$ -	\$ -	0.00%
465 - Misc Services	\$ 2,421	\$ -	\$ -	\$ -	0.00%
466 - Meal/Incidental Expense	\$ -	\$ -	\$ -	\$ -	0.00%
467 - Certification	\$ 670	\$ 2,150	\$ 450	\$ (1,700)	-79.07%

Expenditures Details by Division - Year Over Year (continued)

EXPENSE CATEGORY	2021 Actual	2022 Budget	2023 Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
03 Office of the Fire Marshal	\$ 1,407,535	\$ 1,911,976	\$ 2,020,531	\$ 108,555	5.68%
100 - Salaries	\$ 968,831	\$ 1,238,466	\$ 1,327,284	\$ 88,818	7.17%
100 - Separation Pay	\$ 3,160	\$ -	\$ -	\$ -	0.00%
110 - Overtime	\$ 35,851	\$ 73,633	\$ 92,785	\$ 19,152	26.01%
200 - FICA	\$ 73,074	\$ 100,587	\$ 110,671	\$ 10,084	10.03%
201 - Workers Comp	\$ 25,095	\$ 36,198	\$ 21,049	\$ (15,149)	-41.85%
202 - Paid Medical/Family Leave	\$ 1,162	\$ 1,827	\$ 3,975	\$ 2,148	117.57%
210 - Pension Retirement	\$ 117,918	\$ 134,768	\$ 150,151	\$ 15,383	11.41%
220 - Group Life Insurance	\$ 2,575	\$ 3,270	\$ 3,627	\$ 357	10.92%
221 - Longterm Disability	\$ 7,283	\$ 9,452	\$ 9,783	\$ 331	3.50%
230 - Medical Insurance	\$ 131,033	\$ 210,346	\$ 177,638	\$ (32,708)	-15.55%
232 - VEBA	\$ 28,535	\$ 36,858	\$ 36,858	\$ -	0.00%
240 - Uniform Allowance	\$ 2,550	\$ 2,700	\$ -	\$ (2,700)	-100.00%
300 - Office Supplies	\$ 491	\$ 2,000	\$ 2,400	\$ 400	20.00%
302 - Manuals/Books	\$ 1,528	\$ 3,449	\$ 4,650	\$ 1,201	34.82%
303 - Uniforms	\$ 282	\$ 500	\$ 8,500	\$ 8,000	1600.00%
306 - Misc Supplies	\$ 1,999	\$ 5,000	\$ 6,500	\$ 1,500	30.00%
320 - Small Tools	\$ 732	\$ 3,500	\$ 3,000	\$ (500)	-14.29%
323 - PPE/Safety Gear	\$ 673	\$ 5,095	\$ 6,100	\$ 1,005	19.73%
330 - Operating Supplies	\$ 372	\$ 1,500	\$ 1,500	\$ -	0.00%
331 - Repair Parts	\$ 187	\$ 1,000	\$ 1,200	\$ 200	20.00%
400 - Professional Services	\$ -	\$ 17,500	\$ 23,600	\$ 6,100	34.86%
420 - Travel	\$ 187	\$ 9,752	\$ 10,250	\$ 498	5.11%
421 - Mileage	\$ -	\$ 200	\$ 200	\$ -	0.00%
430 - Training/Registration	\$ 2,013	\$ 8,510	\$ 11,360	\$ 2,850	33.49%
462 - Memberships	\$ 1,430	\$ 1,990	\$ 2,050	\$ 60	3.02%
463 - Subscriptions	\$ -	\$ -	\$ -	\$ -	0.00%
464 - Printing Services	\$ 154	\$ 2,500	\$ 2,700	\$ 200	8.00%
467 - Certification	\$ 420	\$ 1,375	\$ 2,700	\$ 1,325	96.36%

Expenditures Details by Division - Year Over Year (continued)

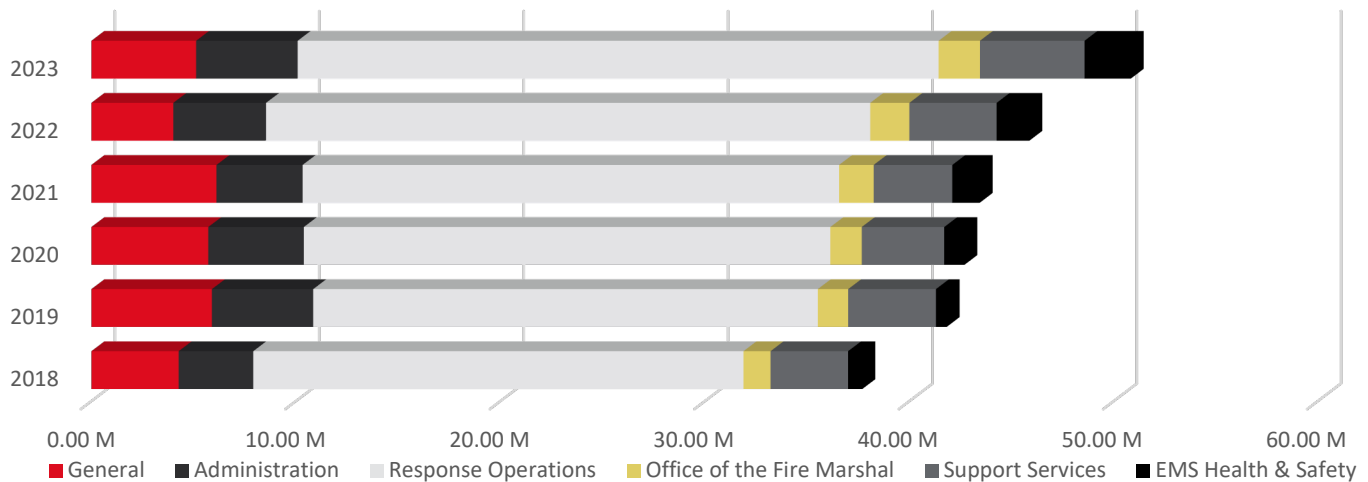
EXPENSE CATEGORY	2021 Actual	2022 Budget	2023 Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
04 Support Services	\$ 3,834,334	\$ 4,267,897	\$ 5,119,541	\$ 851,644	19.95%
100 - Salaries	\$ 1,316,095	\$ 1,481,974	\$ 1,743,997	\$ 262,023	17.68%
110 - Overtime	\$ 247,627	\$ 514,866	\$ 667,161	\$ 152,295	29.58%
200 - FICA	\$ 44,983	\$ 53,015	\$ 89,359	\$ 36,344	68.55%
201 - Workers Comp	\$ 48,162	\$ 59,904	\$ 32,848	\$ (27,056)	-45.17%
202 - Paid Medical/Family Leave	\$ 1,818	\$ 2,188	\$ 4,869	\$ 2,681	122.53%
210 - Pension Retirement	\$ 107,983	\$ 104,465	\$ 172,020	\$ 67,555	64.67%
220 - Group Life Insurance	\$ 3,193	\$ 3,546	\$ 4,292	\$ 746	21.04%
221 - Longterm Disability	\$ 4,193	\$ 5,323	\$ 6,263	\$ 940	17.66%
230 - Medical Insurance	\$ 193,740	\$ 225,226	\$ 223,076	\$ (2,150)	-0.95%
232 - VEBA	\$ 38,780	\$ 42,858	\$ 44,936	\$ 2,078	4.85%
233 - MERP	\$ 5,400	\$ 5,400	\$ 12,600	\$ 7,200	133.33%
240 - Uniform Allowance	\$ 5,875	\$ 6,055	\$ 6,655	\$ 600	9.91%
241 - Health & Wellness	\$ 600	\$ 600	\$ 600	\$ -	0.00%
300 - Office Supplies	\$ 697	\$ 7,870	\$ 8,295	\$ 425	5.40%
302 - Manuals/Books	\$ -	\$ 598	\$ 500	\$ (98)	-16.32%
303 - Uniforms	\$ 116	\$ 600	\$ 700	\$ 100	16.67%
306 - Misc Supplies	\$ 2,145	\$ 2,000	\$ 7,471	\$ 5,471	273.55%
310 - Unleaded Fuel	\$ 24,843	\$ 22,500	\$ 37,500	\$ 15,000	66.67%
311 - Diesel	\$ 75,547	\$ 88,000	\$ 110,000	\$ 22,000	25.00%
312 - Lube Oil	\$ 713	\$ 1,400	\$ 2,230	\$ 830	59.29%
320 - Small Tools	\$ 37,385	\$ 18,850	\$ 128,712	\$ 109,862	582.82%
322 - Software	\$ 8,340	\$ 5,500	\$ 5,500	\$ -	0.00%
330 - Operating Supplies	\$ 47,922	\$ 49,015	\$ 49,015	\$ -	0.00%
331 - Repair Parts	\$ 178,748	\$ 176,630	\$ 205,910	\$ 29,280	16.58%
340 - Furnishings	\$ 4,657	\$ -	\$ -	\$ -	0.00%
350 - Appliance	\$ 4,715	\$ 10,000	\$ 11,000	\$ 1,000	10.00%
400 - Professional Services	\$ 177,215	\$ 125,587	\$ 108,833	\$ (16,754)	-13.34%
407 - ILA	\$ 344,700	\$ 393,410	\$ 442,329	\$ 48,919	12.43%
410 - Postage/Shipping	\$ -	\$ 500	\$ 500	\$ -	0.00%
420 - Travel	\$ 3,491	\$ 25,970	\$ 52,120	\$ 26,150	100.69%
421 - Mileage	\$ -	\$ -	\$ 1,000	\$ 1,000	N/A
430 - Training/Registration	\$ 27,048	\$ 55,630	\$ 70,269	\$ 14,639	26.31%
440 - Repair/Maint	\$ 338,136	\$ 331,800	\$ 318,567	\$ (13,233)	-3.99%
451 - Property Tax	\$ 533	\$ -	\$ -	\$ -	0.00%
461 - Licenses/Permits/Fees	\$ 637	\$ 1,000	\$ 1,000	\$ -	0.00%
462 - Memberships	\$ 499	\$ 685	\$ 685	\$ -	0.00%
465 - Misc Services	\$ 211,845	\$ 114,822	\$ 210,629	\$ 95,807	83.44%
467 - Certification	\$ 21,420	\$ 19,910	\$ 11,900	\$ (8,010)	-40.23%
470 - Electricity	\$ 161,912	\$ 160,000	\$ 162,000	\$ 2,000	1.25%
471 - Gas	\$ 39,083	\$ 38,000	\$ 39,000	\$ 1,000	2.63%
472 - Water/Sewer	\$ 74,366	\$ 75,500	\$ 76,500	\$ 1,000	1.32%
473 - Waste Disposal	\$ 29,170	\$ 35,500	\$ 37,500	\$ 2,000	5.63%
480 - Equipment Lease	\$ -	\$ 1,200	\$ 1,200	\$ -	0.00%
481 - Property Lease	\$ -	\$ -	\$ 10,000	\$ 10,000	N/A

Expenditures Details by Division - Year Over Year (continued)

EXPENSE CATEGORY	2021 Actual	2022 Budget	2023 Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
05 EMS Health & Safety	\$ 1,304,720	\$ 1,600,619	\$ 2,268,110	\$ 667,490	41.70%
100 - Salaries	\$ 359,223	\$ 369,146	\$ 491,985	\$ 122,839	33.28%
100 - Separation Pay	\$ -	\$ -	\$ -	\$ -	0.00%
110 - Overtime	\$ 354,607	\$ 395,111	\$ 73,668	\$ (321,444)	-81.36%
200 - FICA	\$ 5,955	\$ 5,371	\$ 27,625	\$ 22,254	414.34%
201 - Workers Comp	\$ 12,208	\$ 15,024	\$ 5,907	\$ (9,117)	-60.68%
202 - Paid Medical/Family Leave	\$ 421	\$ 544	\$ 1,218	\$ 674	123.90%
210 - Pension Retirement	\$ 22,144	\$ 19,630	\$ 45,828	\$ 26,198	133.46%
220 - Group Life Insurance	\$ 842	\$ 846	\$ 1,188	\$ 342	40.43%
221 - Longterm Disability	\$ 1,366	\$ 1,421	\$ 1,876	\$ 455	32.02%
230 - Medical Insurance	\$ 49,760	\$ 49,762	\$ 76,134	\$ 26,372	53.00%
232 - VEBA	\$ 8,156	\$ 8,156	\$ 12,234	\$ 4,078	50.00%
233 - MERP	\$ 1,800	\$ 1,800	\$ 4,200	\$ 2,400	133.33%
240 - Uniform Allowance	\$ 1,175	\$ 1,211	\$ 1,331	\$ 120	9.91%
241 - Health & Wellness	\$ 120	\$ 120	\$ 120	\$ -	0.00%
320 - Small Tools	\$ 13,530	\$ 21,500	\$ 16,000	\$ (5,500)	-25.58%
330 - Operating Supplies	\$ 186	\$ 1,000	\$ 1,000	\$ -	0.00%
400 - Professional Services	\$ 368,149	\$ 682,777	\$ 1,396,061	\$ 713,284	104.47%
407 - ILA	\$ 99,636	\$ -	\$ -	\$ -	0.00%
420 - Travel	\$ 1,702	\$ 3,350	\$ 9,300	\$ 5,950	177.61%
430 - Training/Registration	\$ 1,639	\$ 2,100	\$ 9,450	\$ 7,350	350.00%
440 - Repair/Maint	\$ 2,100	\$ 21,000	\$ 23,500	\$ 2,500	11.90%
463 - Subscriptions	\$ -	\$ -	\$ 68,685	\$ 68,685	N/A
467 - Certification	\$ -	\$ 750	\$ 800	\$ 50	6.67%
TOTAL	\$ 55,178,186	\$ 45,870,788	\$ 50,841,205	\$ 4,970,417	10.84%

Expenditures Trends by Division (2018 - 2023)

REVENUES	2018	2019	2020	2021	2022	2023	% Change From Prior Year
General	\$ 4,268,000	\$ 5,895,045	\$ 5,716,722	\$ 6,118,626	\$ 4,007,213	\$ 5,124,058	27.87%
Administration	\$ 3,649,903	\$ 4,954,760	\$ 4,673,177	\$ 4,212,035	\$ 4,537,773	\$ 4,966,125	9.44%
Response Operations	\$23,971,543	\$24,675,905	\$25,747,445	\$26,234,472	\$29,545,310	\$31,342,840	6.08%
Office of the Fire Marshal	\$ 1,324,173	\$ 1,485,127	\$ 1,535,627	\$ 1,692,569	\$ 1,911,976	\$ 2,020,531	5.68%
Support Services	\$ 3,791,374	\$ 4,290,681	\$ 4,034,089	\$ 3,844,042	\$ 4,267,897	\$ 5,119,541	19.95%
EMS Health & Safety	\$ 698,277	\$ 525,705	\$ 986,967	\$ 1,341,222	\$ 1,600,619	\$ 2,268,110	41.70%
	\$37,703,270	\$41,827,223	\$42,694,027	\$43,442,966	\$45,870,788	\$50,841,205	10.84%



Salaries and Benefits

Category Details	2021 Actual	2022 Budget	2023 Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
10-Salaries and Wages	\$ 24,754,112	\$ 27,350,260	\$ 29,832,004	\$ 2,481,744	9.07%
Salaries	\$ 20,014,169	\$ 22,157,505	\$ 24,661,342	\$ 2,503,837	11.30%
Separation Pay	\$ 520,388	\$ 520,964	\$ -	\$ (520,964)	-100.00%
Admin-Recognition Pay	\$ 2,000	\$ 15,000	\$ 15,000	\$ -	0.00%
Admin-Overtime	\$ -	\$ 1,080	\$ 2,400	\$ 1,320	122.22%
Admin-Overtime	\$ -	\$ 1,080	\$ 2,400	\$ 1,320	122.22%
EMS-Overtime	\$ 354,607	\$ 395,111	\$ 73,668	\$ (321,443)	-81.36%
Cares-Overtime	\$ 290,636	\$ 332,347	\$ -	\$ (332,347)	-100.00%
EMS-Overtime	\$ 63,832	\$ 61,827	\$ 65,275	\$ 3,448	5.58%
H&W-Overtime	\$ 139	\$ 937	\$ 8,393	\$ 7,456	795.73%
OFM-Overtime	\$ 35,851	\$ 73,633	\$ 92,785	\$ 19,152	26.01%
Fire Marshal-Overtime	\$ 35,851	\$ 73,633	\$ 92,785	\$ 19,152	26.01%
Response Ops-Overtime	\$ 3,802,126	\$ 4,139,985	\$ 4,955,384	\$ 815,399	19.70%
Comm-Overtime	\$ 624	\$ 5,078	\$ 4,401	\$ (677)	-13.33%
External Training-Overtime	\$ 4,645	\$ 9,368	\$ 16,848	\$ 7,480	79.85%
Hazmat-Overtime	\$ 36,872	\$ 71,453	\$ 88,007	\$ 16,554	23.17%
Internal Training-Overtime	\$ 218,010	\$ 458,516	\$ 618,888	\$ 160,372	34.98%
Response OPS-Overtime	\$ 2,348,134	\$ 2,220,716	\$ 3,231,492	\$ 1,010,776	45.52%
SCBA-Overtime	\$ 7,964	\$ 28,234	\$ 46,225	\$ 17,991	63.72%
Tech Rescue-Overtime	\$ 17,628	\$ 47,629	\$ 86,337	\$ 38,708	81.27%
Water-Overtime	\$ 61,366	\$ 111,364	\$ 151,757	\$ 40,393	36.27%
Wild Land-Overtime	\$ 12,956	\$ 18,276	\$ 39,349	\$ 21,073	115.30%
Acting Pay Overtime	\$ 55,132	\$ 87,000	\$ 102,160	\$ 15,160	17.43%
Promotions/Onboarding Overtime	\$ 65,754	\$ 84,606	\$ 143,339	\$ 58,733	69.42%
Explorer Program Overtime	\$ 6,418	\$ 8,905	\$ 16,078	\$ 7,173	80.55%
Meeting Overtime	\$ 39,827	\$ 111,956	\$ 145,349	\$ 33,393	29.83%
Physicals Overtime	\$ 41,738	\$ 53,068	\$ 57,374	\$ 4,306	8.11%
Community Outreach Overtime	\$ 4,143	\$ 57,303	\$ 68,695	\$ 11,392	19.88%
Union Business Overtime	\$ 10,230	\$ 11,241	\$ 12,000	\$ 759	6.75%
Contracted Overtime	\$ 870,684	\$ 755,272	\$ 127,085	\$ (628,187)	-83.17%
Support Services-Overtime	\$ 24,972	\$ 46,982	\$ 31,425	\$ (15,557)	-33.11%
Facilities-Overtime	\$ 1,305	\$ 2,296	\$ 4,732	\$ 2,436	106.10%
Fleet-Overtime	\$ 4,482	\$ 20,976	\$ -	\$ (20,976)	-100.00%
Logistics-Overtime	\$ 5,120	\$ 8,860	\$ 10,366	\$ 1,506	17.00%
Planning-Overtime	\$ 14,065	\$ 14,850	\$ 16,327	\$ 1,477	9.95%
20-Payroll Tax and Benefits	\$ 7,208,008	\$ 8,299,184	\$ 8,490,859	\$ 191,675	2.31%
FICA	\$ 510,544	\$ 615,091	\$ 744,857	\$ 129,766	21.10%
Workers Comp	\$ 944,683	\$ 1,194,750	\$ 805,384	\$ (389,366)	-32.59%
Paid Medical/Family Leave	\$ 31,713	\$ 32,853	\$ 74,137	\$ 41,284	125.66%
Pension Retirement	\$ 1,441,201	\$ 1,601,878	\$ 1,843,180	\$ 241,302	15.06%
Group Life Insurance	\$ 48,822	\$ 53,741	\$ 61,475	\$ 7,734	14.39%
Long-term Disability	\$ 25,626	\$ 32,063	\$ 33,857	\$ 1,794	5.60%
Medical Insurance	\$ 3,198,333	\$ 3,697,777	\$ 3,619,032	\$ (78,745)	-2.13%
Medical Insurance - LEOFF	\$ 52,308	\$ 64,500	\$ 66,110	\$ 1,610	2.50%
VEBA	\$ 626,293	\$ 672,274	\$ 676,430	\$ 4,156	0.62%
MERP	\$ 131,775	\$ 135,900	\$ 317,100	\$ 181,200	133.33%
Post-Retirement Benefits	\$ -	\$ -	\$ 36,000	\$ 36,000	N/A
Uniform Allowance	\$ 179,391	\$ 180,717	\$ 195,657	\$ 14,940	8.27%
Health & Wellness	\$ 17,320	\$ 17,640	\$ 17,640	\$ -	0.00%
Grand Total	\$ 31,962,121	\$ 35,649,444	\$ 38,322,863	\$ 2,673,419	7.50%

Long Term Plans



Long-Range Operating Financial Plans

The Long-Range Financial Plan (LRFP) is RRFA staff's effort to make multi-year projections regarding the financial condition of the RRFA. It is a planning tool to be used in making projections about the financial impact of addressing organizational operational needs, staffing plans and capital needs. This plan will create connections between the RRFA's Strategic Plan and the long-term financial planning process to carry out strategic initiatives.

Long term financial planning involves resource and requirements forecasting and strategizing how to meet both current and future needs of the community. This process requires developing a financial forecast projecting revenues and expenditures over a long-term period, using assumptions about economic conditions, future spending scenarios, and other variables. As with all municipal corporations in Washington state, the RRFA is challenged with the gap between increasing expense and constitutionally limited increases in tax revenue.

As salaries and benefits generally represent in excess of 75% of the RRFA's annual expenditures, labor-related costs represent the most significant expenditure projection in the RRFA's plan. The IAFF and AFCSME labor contracts were negotiated at the end of 2022, for the years of 2023-2025.

Annual operating revenues are projected to be sufficient to cover operating expenditures through the end of this plan and adequate funding is available in the reserve funds to cover any unanticipated expenditures.

Two of our strategic goals that apply here are cultivating trust through ongoing communication and engagement and managing resources wisely. We want to make sure our community can see via our long term plan, that we have wisely managed their tax dollars well enough to continue their services at the same level in the foreseeable future.

Please note that the long term plan will not serve as a multi-year budget and will not guarantee that a need will be funded in a specific year; funding decisions will continue to be made annually as a part of the Annual Budget and appropriation process.

Current Financial Environment:

- According to the US Census Bureau, population is expected to grow by about 3% in the next five years.
- Tax levy is down to approximately \$.61 per \$1,000 in assessed value, down from \$1.00.
- RRFA's Interlocal agreement with District 40 has increased about 7% per year for the past 5 years. This agreement secures funding until the end of the agreement when it expires on December 31, 2041.
- The RRFA weathered the COVID era without catastrophic financial impact.

- Economic growth has been significant and is anticipated to continue into the near future with several major economic drivers opening for business.
- Voters have been supportive of the funding for the RRFA, showing hope for future levy lid lifts.

Strategies for maintaining financial balance:

1. Fire Benefit Charge Continuation

On the November 2, 2021, General Election ballot, voters were asked to approve or reject Proposition No. 1. The measure states that Renton Regional Fire Authority be authorized to continue the voter-authorized benefit charges each year for ten consecutive years beginning in 2023, in an amount not to exceed an amount equal to sixty percent of its operating budget, and be prohibited from imposing an additional property tax under RCW 52.26.140(1)(c). Voters approved of Proposition 1 meaning Renton RFA will continue to receive the Fire Benefit Charge (FBC) for 10 more years. If Proposition 1 did not pass, there would be a 40% gap in the RRFA budget that would have to be filled through an increase in property tax and/or a reduction in service levels.

2. Levy Lid Lift

Because the RRFA has a FBC, its fire levy capacity (a property tax) is reduced by one-third of what would otherwise be allowed: the fire levy cannot exceed \$1.00 per \$1,000 in assessed value. As property values rise, the levy rate declines. The fire levy was first imposed at \$1.00 per \$1,000 of assessed value in 2016. Seven years later, the current fire levy rate is approximately \$0.61 per \$1,000 in assessed value. This levy rate reduction resulted from increased property values and new construction. This year we plan on educating the elected leaders and community members of the services the fire department provides and the need for sustainable funding to maintain current service levels and the impacts of not providing that funding as we prepare to ask for a levy lid lift.

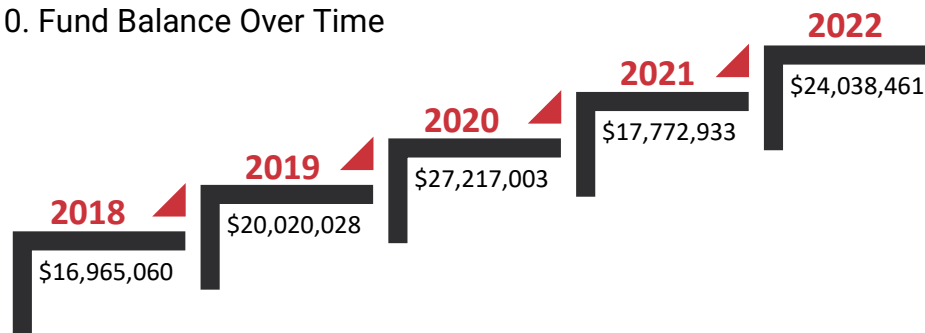
A taxing jurisdiction that is collecting less than its maximum statutory levy rate may ask a simple majority of voters to “lift” the total levy amount collected from current assessed valuation by more than 1% (RCW 84.55.050 - also see WAC 458-19-045, which provides a better understanding of the process than the statute). The new levy rate cannot exceed the maximum statutory rate. Levy lid lifts may generate revenue for any purpose, but if the amount of the increase for a particular year would require a levy rate above the statutory maximum tax rate, the assessor will levy only the maximum amount allowed by law.

A levy lid lift will allow the RRFA to continue to continue their current service levels.

3. Healthy Fund Balance

In 2022, the general fund beginning balance was approximately 35% of budgeted expenses. In 2023 the general fund beginning balance is anticipated to be at approximately 47% of budgeted expenses. Because the Fire benefit Charge (FBC) was set to expire at the end of 2021, Renton RFA has made a deliberate effort to increase general fund reserves to a level that is higher than normal in the event the FBC had not been reauthorized. The purpose of this larger reserve was to provide a buffer against the possible loss of the revenue from the FBC. With the voter approved continuation of the FBC revenue beginning in 2022, the RRFA is confident that a portion of the balance of operating revenue is available for one-time use if need be. The charts below detail how our fund balance increased year over year. In 2021, there was a one-time transfer of \$8.7M to the operating reserve fund, and \$3.37M transfer to create the compensated absences liability fund.

Table 10. Fund Balance Over Time



4. GEMT

We will continue to participate in the GEMT program. The GEMT program provides supplemental payments to publicly owned or operated qualified GEMT providers. The supplemental payments cover the funding gap between a provider's actual costs per GEMT transport and the allowable amount received from Washington Apple Health (Medicaid) and any other sources of reimbursement.

5. Grants

The RRFA will continue to aggressively pursue both state and Federal grants.

6. Monitoring Major Revenue and/or Expenses

All budget managers have access to our finance software ERP Pro 10, and are able to monitor actual revenues and expenditures. This allows them to make sure their accounts do not go over budget and avoid overspending.

7. Budgeting by Division Chiefs

Expense budgeting should start as close to the action as possible. Division Chiefs often have the most current and detailed information to work with. Equally important, they can best tell their project's story, and explain both why funds are needed and how they will be used.

8. Continuously evaluate staffing levels to maintain adequate line staffing to ensure safe, efficient, cost-effective operation.

9. Maintain adequate support staff to ensure efficient administration and stewardship of resources.

10. Seek opportunities to limit the impact of overtime expenditures by maintaining adequate staffing levels, tracking data, modifying staffing plans and anticipating vacancies; limit the duration of the need for overtime staffing to keep firefighters safe and operations efficient.

11. Continue to appropriately fund capital funds to limit costly deferred maintenance.

Assumptions used in long range operating plans:

- The assumptions we use when building the forecast tend to be conservative. Revenue is projected modestly and held flat when in doubt, while expenditures are projected aggressively (i.e., medical insurance).
- According to the Washington State Economic and Revenue Forecast Council, annual inflation will increase by 2.5% in 2024 and 2% in 2025. For this plan, cost of goods and services were increased 3% each year.
- The RRFA will continue to pursue cost containment, cost savings, and revenue enhancement.
- GEMT revenue longevity is unknown and there is not enough history to find the trend, so we are keeping the projection flat.
- There are no major projects projected other than what is listed in the capital section which will be funded from the capital account.
- In the years we are predicting a shortage, there is sufficient fund balance to cover.
- Projection does not include the possibility of a levy lid lift or payments on a bond related to the construction of Station 16.

Table 11. Projected Revenue and Expenditures for 2023-2025

	2023	2024	2025
Revenue			
10-Property Tax	\$18,672,205	\$18,877,599	\$19,085,253
11-Fire Benefit Charge	\$17,895,336	\$18,969,056	\$19,917,509
13-EMS Levy	\$2,522,141	\$2,597,805	\$2,675,739
20-FD 40 Contract	\$6,684,193	\$6,884,719	\$7,091,260
30-Permits & Fees	\$340,100	\$340,100	\$340,100
40-Investment Income	\$100,000	\$94,432	\$86,419
50-EMS Services	\$4,154,071	\$4,154,071	\$4,154,071
60-Other Revenues	\$473,159	\$473,159	\$473,159
Total	\$50,841,205	\$52,390,942	\$53,823,510
Expenditures			
10-Salaries and Wages	\$29,812,578	\$31,303,207	\$32,868,367
20-Payroll Tax and Benefits	\$8,469,841	\$8,893,333	\$9,338,000
30-Supplies	\$1,766,070	\$1,819,052	\$1,873,624
40-Services	\$5,628,484	\$5,797,339	\$5,971,259
81-Transfers Out	\$5,164,232	\$4,600,207	\$3,800,171
Total	\$50,841,205	\$52,413,137	\$53,851,420
Total Deficit	-	\$(22,195.30)	\$(27,909.62)

Debt

The RRFA currently has no debt. We are exploring the possibility of issuing Limited Term Obligation Bonds for the replacement of Fire Station 16.

Capital Program

Capital expenditures are items with a purchase price of greater than \$5,000 and a useful life of greater than one year. Major capital items include (but are not limited to) real property, fire apparatus and other vehicles, communications system projects, and information technology infrastructure.

The major capital projects planned for the Renton Regional Fire Authority in 2023-2025 are summarized below. To minimize the effect on the operating budget, the RRFA has several capital reserve funds that are evenly funded annually and are used to finance capital projects.

Adequate funding is available in the capital reserve fund for near- to mid-term capital projects. The capital projects fund beginning balance will fluctuate considerably over the next several years based on the schedule of capital projects.

The major capital projects planned for the RRFA in are outlined on the following page.



Fleet Replacement 2023-2025

Project Description:

Together with the help of Fleet Manager and the Deputy Chief of Support Services, the Finance team created a fleet replacement schedule. The schedule determines the life of apparatus by type, and shows when they are approaching, or at, the end of their useful life to determine when they need to be replaced ensuring that vehicles are replaced long before costly repairs are needed, and there is no interruption in our daily operations.

RRFA does not utilize mileage or age alone to determine apparatus replacement. There are numerous factors related to each piece of apparatus including: the age of the apparatus, documented repair parts cost per vehicle, labor cost per vehicle, miles driven, out-of-service time per visit to the repair shop, out-of-service time annually, cost per mile driven, idle time, life cost of vehicle, outside repair costs, and fuel costs. Apparatus manufacturers have had a history of consolidating and/or closing, especially during the recent pandemic and subsequent global supply chain shortage. When this occurs it substantially affects the availability and price of parts needed for repair and can necessitate taking a vehicle out of service for extended periods of time.

The apparatus replacement schedule is reviewed and prioritized annually with Finance, the Deputy Chief of Support Services, and the Fleet Manager to address the RRFA's future needs. This schedule currently calls for the replacement of the fleet listed below.

Impact on Operating Budget:

Replacing the fleet ahead of major breakdowns saves on repair costs and mechanic time and places a reliable vehicle in our community. The RRFA currently funds this reserve fund at a flat \$1,200,000 annually, as long as the budget allows. This level funding model alleviates additional impact on the operating budget.

Table 12. Fleet Replacement Schedule for 2023-2025

Vehicle Type by Division	2023	2024	2025
Aid Unit			\$894,064
Boat			\$106,508
Brush Truck		\$375,996	
Command Vehicle	\$117,974	\$121,513	
Pumper			\$3,511,340
Trailer			\$18,259
Command Vehicle			
Utility Vehicle	\$63,556		
Grand Total	\$181,530	\$497,509	\$4,530,170
Beginning Fund Balance*	\$1,871,895	\$2,890,365	\$3,592,856
Transfers In from Operating Fund*	\$1,200,000	\$1,200,000	\$1,200,000
Total Capital Expenditures*	\$181,530	\$497,509	\$4,530,170
Fund Balance at Year End*	\$2,890,365	\$3,592,856	\$262,685

**Figures are estimates*

Facilities Replacement 2023-2025

Project Description:

We hired McKinstry to do an assessment of all our fire stations. They determined the useful life of our equipment in our facilities, and this was used to create a facilities replacement schedule. The schedule allows us to determine when items in our facilities need to be replaced to ensure that it is replaced long before costly repairs are needed and there is no interruption in our daily operations.

The facilities replacement schedule is reviewed and prioritized annually with Finance, the Deputy Chief of Support Services and the Facilities Manager to address the RRFA's future needs. This schedule currently calls for replacement of the items listed in the table below.

Impact on Operating Budget:

Replacing facilities equipment ahead of major breakdowns will save on repair costs and ensure the functionality, comfort, safety, and efficiency of our stations so our firefighters can focus on what's most important, the health and safety of our community. The RRFA funds this reserve fund at a flat \$2,000,000 annually as long as the budget allows. Since this replacement is from the facilities reserve fund, there will be no additional impact on the operating budget aside from the normal annual transfers in that are budgeted.

Table 13. Facilities Replacement Schedule for 2023-2025

Expenditures by Station	2023	2024	2025
Fire Station #11	\$26,150		\$255,571
AC Unit			\$155,180
Fire Alarm Systems	\$26,150		
Heat Pump			\$95,007
Water Heater			\$5,384
Fire Station #12	\$166,895	\$315,770	\$111,539
AC Unit	\$11,941		
Air Compressor			\$16,468
Carpet/Tile/Hardwood/Concrete			\$65,049
Chiller	\$59,703		
Condensing Unit	\$35,823		
Exterior Finishes	\$39,619		
Fire Alarm Systems			\$30,022
Interior Walls	\$19,809		
Lighting		\$24,290	
Roofing		\$291,480	

Facilities Replacement 2023-2025 (continued)

Table 13. Facilities Replacement Schedule for 2023-2025 (Continued)

Expenditures by Station	2023	2024	2025
Fire Station #13	\$426,897		\$407,562
Ceiling Finishes/Drop Ceilings/Acoustic			\$17,507
Condensing Unit			\$4,750
Duct Heater			\$17,497
Exhaust Fan			\$87,662
Expansion Tank			\$2,026
Exterior Finishes			\$61,273
Fan Terminal Unit			
Furniture/Millwork			\$65,649
Heat Exchanger			\$7,600
Pump	\$6,686		
Station 13 Remodel	\$420,211		
Fire Station #16		\$3,075	
Automatic Transfer Switch		\$3,075	
Package Unit			
Grand Total	\$619,942	\$318,845	
Beginning Balance*	\$1,170,693	\$2,550,751	\$4,231,906
Transfers In from Operating Fund*	\$2,000,000	\$2,000,000	\$2,000,000
Total Capital Expenditures*	\$619,942	\$318,845	\$891,849
Fund Balance at Year End*	\$2,550,751	\$4,231,906	\$5,340,057

*Figures are estimates

Equipment Replacement 2023-2025

Project Description:

Together with the help of the Deputy Fire Chief of Support Services and the Chief Administration Officer, the Finance team created an equipment replacement schedule. The schedule determines the life of equipment by type, so we can determine when they need to be replaced to ensure that equipment is replaced long before costly repairs are needed and there is no interruption in our daily operations.

The equipment replacement schedule is reviewed annually with Finance, Deputy Fire Chief of Support Services and the Chief Administration Officer to address the RRFA's future needs. This schedule currently calls for replacement of the equipment listed in the table below.

Impact on Operating Budget:

Replacing station equipment ahead of major breakdowns will save on repair costs and ensure the functionality, safety and efficiency of our firefighter's equipment so they can focus on what's most important, the health and safety of our community. The RRFA funds this reserve fund at a flat \$400,000 annually as long as the budget allows. Since this replacement is from the equipment reserve fund, there will be no additional impact on the operating budget aside from the normal annual transfers in that are budgeted.

Table 14. Equipment Replacement Schedule for 2023-2025

Equipment	2023	2024	2025
BlowHard Fans		\$8,487	\$8,742
Defibulator	\$40,170	\$27,583	
Extrication Tool Set	\$41,200	\$42,436	\$43,709
HM Equipment	\$51,500	\$53,045	\$109,273
Stryker		\$26,523	\$27,318
Grand Total	\$132,870	\$158,074	\$189,042

Beginning Balance*	\$601,414	\$668,544	\$710,470
Transfers In from Operating Fund*	\$400,000	\$400,000	\$400,000
Total Capital Expenditures*	\$132,870	\$158,074	\$189,042
Fund Balance at Year End*	\$868,544	\$910,470	\$921,428

*Figures are estimates

IT Replacement 2023-2025

Project Description:

Together with the help of the IT Manager and the Chief Administration Officer, the Finance team created an IT replacement schedule. The schedule determines the life of IT equipment by type, so we can determine when they need to be replaced to ensure that IT equipment is replaced long before costly repairs are needed and most importantly, there is no interruption in our daily operations.

The equipment replacement schedule is reviewed annually with Finance, the IT Manager and the Chief Administration Officer to address the RRFA's future needs. This schedule currently calls for replacement of the IT equipment listed in the table below.

Impact on Operating Budget:

Replacing station IT equipment ahead of major breakdowns will save on repair costs and ensure the functionality, safety and efficiency of our whole organization's IT equipment so the firefighters can focus on what's most important, the health and safety of our community. The RRFA funds this reserve fund at a flat \$200,000 annually as long as the budget allows. Since this replacement is from the IT reserve fund, there will be no additional impact on the operating budget aside from the normal annual transfers in that are budgeted.

Table 15. IT Replacement Schedule for 2023-2025

IT Equipment	2023	2024	2025
Computer		\$110,281	\$1,475
Laptop			\$88,511
Large TV			\$16,828
Mobile Phone	\$155	\$6,684	\$164
Monitor			\$34,803
MS Laptop	\$3,090		\$16,391
Printer MFP	\$7,210		
Printer Small		\$743	
Tablet	\$1,236	\$24,189	\$81,299
Grand Total	\$11,691	\$141,895	\$239,471

Beginning Balance*	\$819,860	\$1,008,169	\$1,066,274
Transfers In from Operating Fund*	\$200,000	\$200,000	\$200,000
Total Capital Expenditures*	\$11,691	\$141,895	\$239,471
Fund Balance at Year End*	\$1,008,169	\$1,066,274	\$1,026,803

*Figures are estimates

Glossary



Account - A term used to identify an individual asset, liability, expenditure control, and revenue control or fund balance.

Accreditation - A process including self-assessment, community risk analysis, standards of cover and strategic planning.

Appropriation - A sum of money or total assets devoted to a special purpose.

Audit - A comprehensive investigation of the manner in which the government's resources were actually utilized.

Balanced budget - When recurring revenues equal or exceed recurring expenditures.

Battalion Chief - A sworn firefighter responsible for daily leadership, management, and supervision of personnel and resources on their shift.

Budget - The process of allocating finite resources to the prioritized needs of an organization.

Budget Message - A general discussion of the proposed budget as presented in writing by the budget officer to the legislative body.

CBA - Collective bargaining agreement.

Capital Assets - Tangible or intangible items purchased that or over \$5,000 and have a useful life or more than one year.

Center for Public Safety Excellence (CPSE)- An all-hazard, quality improvement model based on risk analysis and self-assessment that promotes the establishment of community-adopted performance targets for fire and emergency service agencies.

Chaplain - Grief counselor.

Contingency - The budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Emergency Medical Services (EMS) - The treatment and transport of people in crisis health situations that may be life threatening.

Engineer - Rank of sworn personnel who drives the vehicle and operates the pump and aerial.

Expenses - Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges, which are to benefit the current fiscal period.

FD CARES - Fire Department Community Assistance, Referrals, and Education Services

Firefighter - A person whose job is to extinguish fires.

Fiscal Year (FY) - The time period used for the accounting year. The RRFA's fiscal year begins January 1st and ends on December 31st.

Fund - An accounting entity with a self-balancing set of accounts that is used to record financial resources and liabilities, as well as operating activities.

Fund Balance - The excess of the assets of a fund over its liabilities and reserves.

Governing Board - An appointed board to govern hiring and promotional testing processes.

Grant - A sum of money received by an organization for a particular purpose.

Ground Emergency Medical Transportation Program (GEMT) - A Federal program which funds a portion of the costs of transporting Medicaid patients.

Lieutenant - A sworn firefighter responsible for first line supervision of firefighter/paramedic.

Low Acuity - The patient has an illness or injury that does not require active treatment but which does require supervised patient transport.

MHP - Medical Health Professional.

Mutual aid - When people get together to meet each other's needs.

National Fire Protection Association (NFPA) - A global, non-profit organization that promotes safety standards, education, training, and advocacy on fire and electrical-related hazards.

OFM - Abbreviation for Office of the Fire Marshal Division.

Property Taxes - Mandatory tax charged for the purpose of financing emergency services provided to RRFA residents for their protection and assistance.

Public Protection Class Rating - Represents superior property fire protection.

Revenue - Income of a government from taxation, excise duties, customs, or other sources, appropriated to the payment of the public expenses.

RO - Abbreviation for Response Operations Division.

Specialty Team - An operational team assigned to a specialty task requiring specialty training.

SS - Abbreviation for Support Services Division.

Strategic Plan - A systematic process of envisioning a desired future and translating that vision into broadly defined goals or objectives.